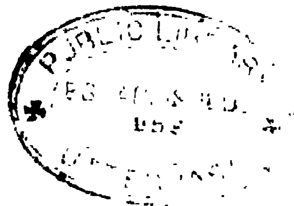
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☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.

Government of India Notifications, Appointments, Promotions, etc.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Calcutta, the 19th January 1905.

No. 147.—The following rules regarding the submission of petitions to the Government of India are published for general information in supersession of the rules published with the Home Department notification no. 1812, dated the 11th October 1889, as amended by subsequent notifications:—

RULES REGARDING THE SUBMISSION OF PETITIONS TO THE GOVERNMENT OF INDIA.

Note 1.—In these rules the words "Local Government" include a Local Administration, the Commander-in-Chief in India, and a Lieutenant-General Commanding the Forces, and also, except as regards rule 11(7), the head of a department directly under the Government of India.

Note 2.—These rules do not apply to non-pensionable subordinate, clerical, and menial establishments employed in the construction and working of State Railways, to whom Circular no. VI-Railway, Public Works Department, dated 1st June 1888, applies.

NOTE 3.—These rules apply, so far as may be, to all memorials, letters and applications, etc., addressed to the Governor General in Council.

NOTE 4.—These rules apply also to petitions by persons no longer in military employ who have served in the Army or the Royal Indian Marine, or have been attached to regiments or batteries or the staff or departments of the Army in any capacity.

SECTION I.

As to the submission of petitions to the Government of India by private persons or public bodies.

1. Every petition to the Government of India should be forwarded through the Local Government having jurisdiction in respect of the subject-matter of the petition. In cases where no Local Government is in a position to deal with the subject-matter of the petition, it should be forwarded through the Local Government within whose jurisdiction the petitioner is or has last been residing or employed.

2. A petition may be either in manuscript or in print but must, with all accompanying documents, be properly authenticated by the signature of the petitioner, or, when the petitioners are numerous, by the signatures of one or more of them, and it must conclude with a specific prayer.

3. Every petition should be accompanied by a letter addressed to the Local Government requesting its transmission to the Government of India, and, when any order of a Local Government is appealed against, by a copy of such order, as well as of any orders passed in the case by subordinate authorities.

4. Communications on matters connected with any bills before the Council may be addressed either in the form of a petition to the Governor General in Council or in a letter to the Secretary in the Legislative Department, and must in either case be sent to the Secretary in the Legislative Department. Ordinarily such communications will not be answered. Except in the case of the High Court at Fort William, such communications from courts, officials or public bodies should be sent through the Local Government.

SECTION II.

As to the submission of petitions by officers in civil employ.

5. Every officer wishing to petition the Government of India should do so separately.

6. Every petition should be submitted through the head of the office or department to which the petitioner belongs, and should be forwarded by him through the usual official channel.

7. No officer may submit a petition in respect of any matter connected with his official position unless he has some personal interest in the matter.

8. No notice will be taken of a petition relating to any matter connected with the official prospects or position of an officer still in the public service unless it is submitted by the officer himself.

SECTION III.

As to the transmission or withholding of petitions by Local Governments.

9. Every petition to the Government of India should be forwarded by the Local Government concerned with a concise statement of the material facts and (unless there are special reasons for not doing so) an expression of opinion.

If the petition is an appeal against an order of dismissal from Government service, the papers submitted by the Local Government should show whether the charge against the petitioner was reduced to writing; whether his defence was taken and reduced to writing; and whether the decision was in writing. Where service or character books are maintained these also should be submitted.

10. When the petition is not in English, the Local Government should tranmit a translation with it.

11. Local Governments are vested with discretionary power to withhold petitions addressed to the Government of India in the following cases :—

(1) When a petition is illegible or unintelligible.

(2) When a petition contains language which, in the opinion of the Local Government, is disloyal, disrespectful, or improper.

(3) When a previous petition has been disposed of by the Secretary of State for India or the Governor General in Council, and the petition discloses no new facts or circumstances which afford grounds for a reconsideration of the case.

(4) When a petition is an application for pecuniary assistance by a person manifestly possessing no claim.

(5) When a petition is an application for employment from a person not in the service of Government: or is a request for exemption from the provisions of any law or rule prescribing the qualifications to be possessed by persons in the service of Government or by persons engaging in any profession or employment.

(6) When a petition is an appeal from a judicial decision with which the executive has no legal power of interference.

NOTE 1.—In the following cases, namely :—

(*a*) when a petition is an appeal from a judicial decision in a case in which the Government has reserved any discretion of interference, or

(*b*) when a petition is an appeal from a judicial decision in a suit to which the Government was a party, or

(*c*) when a petition is practically a prayer for mercy or pardon, or contains such a prayer,

the petition must be transmitted to the Government of India, unless it falls under clause (13) of this rule.

NOTE 2.—When a petition of the kind referred to in clause (*c*) of Note 1 is addressed to the Government of India after a previous petition has been rejected by the Local Government, the petition must be transmitted, unless the case is one of which the Local Government is competent to dispose on its own responsibility under the orders contained in the Resolution of the Government of India in the Home Department no. $\frac{20}{1403-13}$, dated the 14th October 1885.

(7) When a petition is an appeal against an order of the Local Government upholding on appeal the dismissal, removal, reduction or other punishment of a Government servant or an employé of a local authority whose salary was not more than R100 a month.

(8) When a petition is an appeal against a decision which by any law or rule having the force of law, is declared to be final.

(9) When a petition is addressed by an officer still in the public service and has reference to his prospective claim for pension, except as provided in Article 915 of the Civil Service Regulations.

(10) When a petition is an appeal against the non-exercise by the Local Government of a discretion vested in it by law or rule.

(11) When a petition is an appeal in a case for which the law provides a different or specific remedy, or in regard to which the time limited by law for appeal has been exceeded.

(12) When a petition is an appeal against an order or decision of the Local Government, and is made more than six months after the communication of such order or decision to the petitioner without satisfactory explanation of the delay.

(13) When a petition relates to a subject on which the Local Government is competent to pass orders and no previous application for redress has been made to the Local Government.

(14) When a petition makes a proposal regarding legislation which the Local Government is not prepared to support.

12. If a petition is withheld, the petitioner should be informed of the fact and the reason for it.

13. A list of petitions withheld under rule 11, with the reasons for withholding them, shall be forwarded quarterly to the Government of India in the proper department.

No. 148.—The following rules for the submission, receipt and transmission of memorials and other papers of the same class to His Majesty the King, Emperor of India, or to the Right Hon'ble the Secretary of State for India are published for general information in supersession of the rules published with the Home Department Notification no. 707, dated 29th March 1878, as amended by subsequent notifications :—

RULES REGARDING THE SUBMISSION OF MEMORIALS AND OTHER PAPERS OF THE SAME CLASS TO HIS MAJESTY THE KING, EMPEROR OF INDIA, OR TO THE RIGHT HON'BLE THE SECRETARY OF STATE FOR INDIA.

N.B.—These rules do not in any way affect or supersede orders issued on the same subject by the military authorities for the guidance of the army.

I.—No memorial will be received or attended to unless forwarded as hereinafter prescribed.

II.—Every memorial should be accompanied by a letter requesting its transmission to the authority to which it is addressed.

III.—Every memorial to His Majesty or to the Secretary of State for India should be presented through the Local Government having jurisdiction in respect of the subject-matter of the memorial. In cases where no Local Government is in a position to deal with the subject-matter of the memorial, it should be presented through the Local Government within whose jurisdiction the memorialist is or has last been residing or employed or, if there is no Local Government answering to these descriptions, then through the Government of India.

IV.—Every memorial to His Majesty or to the Secretary of State for India presented through the Government of Madras or Bombay should be forwarded direct by the Local Government, with a full statement of facts and an expression of opinion, except in the case of a memorial which—

(*a*) relates to—

(i) any rule or standing order of the Government of India, or

(ii) any Legislative Proceeding of the Governor General in Council or to an Act to which the Governor General has assented, or

(iii) a case which has been previously under the consideration of the Government of India, whether on appeal or otherwise, or

(*b*) if granted, would cause expenditure for which the Imperial and not the Local Government would be primarily responsible.

Every such memorial should be forwarded with a covering letter containing a full statement of facts and an expression of opinion to the Government of India in the proper Department for transmission to the Secretary of State* for India.

V.—Every memorial to His Majesty or to the Secretary of State for India presented through a Local Government, other than the Government of Madras or Bombay, should be forwarded by the Local Government, with a full statement of facts and an expression of opinion, to the Government of India in the proper department for transmission to the authority addressed.†

VI.—Every memorial to His Majesty or to the Secretary of State for India from a person who has been employed in the army should, if it relates to a military subject, be forwarded through the Lieutenant-General Commanding the Forces of the Command in which the memorialist has served. The Lieutenant-General will forward it, with a full statement of facts and an expression of opinion, to the Government of India in the Military Department for transmission to the authority addressed.‡

VII.—No limit is fixed to the time within which an appeal from an order of the Governments in India must be preferred to the Home Government, except in the case of an appeal from a judicial decision in which the judge is a political officer, and in which the appeal ordinarily lies to Government in the Political Department. Such appeals must be preferred within a period of twelve months from the date of communication to the person concerned of the order to which objection is taken.

VIII.—A memorial may be transmitted either in manuscript or in print, but must, with all accompanying documents, be properly authenticated by the signature of the memorialist on each sheet, and must conclude with a specific prayer.

IX.—Memorials, together with their accompanying documents, should be in English.§ If the accompanying documents must necessarily be forwarded in the vernacular, an English translation should be appended, which should be attested by the signature of the memorialist.

N.B.—It will be well for the transmitting office to examine such translations, and if they are found to be incorrect or faulty, to notice the fact in sending on the memorial.

X.—It is not necessary that memorials should be forwarded in duplicate or triplicate. The originals will invariably be transmitted to England, a copy being made and retained by the Government of India, if necessary, for record.

XI.—As a general rule, the transmission to England of a memorial duly forwarded through the proper channel should not be delayed by the transmitting Government in India beyond a month after the receipt of the memorial.

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* "In the case of memorials and petitions against, or regarding Acts passed by the Legislative Council of the Governor General, the Legislative Department is to be considered to be the department having cognizance of the subject-matter of the memorial. Such memorials will be transmitted to His Majesty's Secretary of State through that department; and to it should be referred all memorials of the kind now described, which may reach any other department of the Government of India. The Legislative Department will, when necessary, consult the executive department concerned before disposing of, or transmitting, such memorials."—Home Department no. $\frac{\text{22-Public}}{\text{996-1001}}$, dated 24th May 1878.

Memorials involving questions relating to pensions, gratuities, allowances, and the like should be forwarded through the Government of India.—Home Department Notification no. 5153, dated 10th September 1901.

† Appeals by private persons from the orders of the Lieutenant-Governors lie, in the first instance, to the Governor General in Council. An appeal to the Secretary of State will lie only in the event of an appeal to the Governor General in Council having been rejected.

‡ Appeals by individuals from the orders of the Lieutenant-General Commanding the forces, lie in the first instance to the Governor General in Council and thereafter to the Secretary of State.

§ "As it frequently happens that the disposal of vernacular petitions presented to the Government of India is delayed owing to their being unaccompanied by English translations, and as Local Governments and Administrations have greater facilities for translating the vernaculars in use under their different provinces than the Government of India have, I am directed to request that in order to avoid inconvenience and delay, all vernacular petitions transmitted by a Local Government and Administration to the Government of India may invariably be accompanied by an English translation."

2. "It should, however, be clearly understood that it is not the intention of the Governor General in Council that any petition presented for transmission to the Government of India or the Secretary of State should be refused by reason of its being in the vernacular or because it is unaccompanied by a translation. The great majority of the population do not know English, and cannot obtain the services of an English petition-writer; and it is most undesirable that in a country like India the free right of petition should be curtailed. But as the languages of India are many and diverse, it is desirable that any vernacular petition or memorial forwarded to supreme authority by or through a Local Government should be accompanied by an English translation."—[Home Department no. 54—2086-95 (Public), dated 21st November 1878.]

XII.—The Governments in India are vested with discretionary power to withhold the transmission of memorials addressed to His Majesty or to the Secretary of State for India in the following cases:—

(1) When a memorial is illegible or unintelligible.

(2) When a memorial contains disrespectful or improper language.

(3) When a second memorial is presented after a decision has already been given by the authority to which it is addressed, and when no new facts or circumstances are adduced which afford grounds for a reconsideration of the case. A memorial addressed to His Majesty by a person whose appeal to the Secretary of State for India has already been rejected, shall be held to be a second memorial to the same authority, and shall not be transmitted.

(4) When a memorial is a mere application for pecuniary assistance by a person manifestly possessing no claim.

(5) When a memorial is an application for employment under one of the Governments in India from a person not in the service of the Government or is a request for exemption from the provisions of any law or rule prescribing the qualifications to be possessed by persons in the service of Government or by persons engaging in any profession or employment.

(6) When a memorial is a mere appeal from a judicial decision.

NOTE 1.—If the memorial is practically an appeal for mercy or pardon, or contains such an appeal, it must be transmitted, unless it falls under rule XIII.

NOTE 2.—When a memorial of the kind referred to in Note 1 is addressed to His Majesty or to the Secretary of State for India after a previous petition has been rejected by the Government of India or the Local Government, the memorial must be transmitted unless the case is one of which the Local Government is competent to dispose on its own responsibility under the orders contained in the Resolution of the Government of India in the Home Department, no. $\frac{7}{1161-72}$, dated the 15th August 1890.

(7)*When a memorial is an appeal against an order of a Local Government regarding the dismissal, removal, reduction or other punishment of a Government servant or an employé of a local authority whose salary was not more than R100 a month; or when it is an appeal against a similar order of a Local Government confirmed by the Government of India from a Government servant or an employé of a local authority whose salary was not more than R250 a month.

NOTE.—The first sentence in this clause applies to the orders of the Government of India as well as to those of Local Governments.

(8) When a memorial is an appeal against a decision, which by any law or rule having the force of law, is declared to be final.

(9) When a memorial is addressed by an officer still in the public service and has reference to his prospective claim to pension.

(10) When a memorial is a mere appeal against the non-exercise by one of the Governments in India of a discretion vested in such Government by law or rule.

(11) When a memorial is an appeal against the action of a private individual or of a body of private individuals, regarding the private relations of the memorialist and such individual or body.

(12) When a memorial is an appeal against orders refusing the grant of a pension to an inferior servant who is not eligible for such grant under the pension rules.

XIII.—The Government of India may withhold the transmission of a memorial to His Majesty or to the Secretary of State for India unless the memorialist has previously memorialized the Government of India and the Local Government concerned on the same subject: provided that, when the memorial is one for pardon which no authority in India has power to grant, it should be addressed to His Majesty and forwarded to the Secretary of State for India.

XIV.—When a memorial is withheld, the memorialist should be informed of the fact and of the reason for it.

* "The Governor General in Council considers that the discretionary power of withholding petitions under clause 8, rule XIII† of the rules for the submission, receipt, and transmission of memorials and other papers of the same class addressed to His Majesty the King, Emperor of India, or to the Right Hon'ble the Secretary of State for India, by private persons or by officers of all civil departments should be used with caution, and only after full consideration of the facts in each case. Having regard to the constitution and character of the Indian subordinate services, dismissal of Government officials often involves serious distress, if not actual ruin, to them, and it is right that, under such circumstances, every opportunity should be allowed to them of making themselves heard. Further, when, as sometimes happens, their representations reach the Secretary of State through non-official channels, it is convenient that he should be in a position at once to deal with them, instead of being obliged, as may now be the case, to refer for information to this country. Such petitions, therefore, should not be withheld when there is any reasonable prospect of difference of opinion as to the order passed on them by the Government of India, or when they contain anything to which the attention of the Secretary of State is likely to be especially directed."—Home Department Resolution no. 1438 (Public), dated 24th September 1880.

XV.—A list of memorials withheld under the discretionary power conferred by rule XII, with the reasons for withholding them, will be forwarded quarterly to the Government of India in the case of memorials withheld by Local Governments under the same discretionary power, and by the Government of India in the department concerned to the Secretary of State for India.

ESTABLISHMENTS.

The 17th January 1905.

No. 52.—The services of Mr. W. S. Meyer, C.I.E. of the Indian Civil Service, are placed at the disposal of the Finance Department, with effect from the after noon of the 10th January 1905.

The 18th January 1905.

No. 60.—The services of Mr. R. E. Arbuthnot, of the Indian Civil Service, are placed temporarily at the disposal of the Finance Department, with effect from the date of his return to India from leave.

MEDICAL.

The 19th January 1905.

No. 82.—The services of Captain L. Gilbert, M.B., I.M.S., are placed permanently at the disposal of the Government of Burma.

SANITARY.

PLAGUE.

The 20th January 1905.

No. 58.—The following telegram is published for general information:—

Telegram, dated Pera, the 18th January 1905.

From—His Britannic Majesty's Ambassador Extraordinary and Plenipotentiary at Constantinople

To—His Excellency the Viceroy.

All measures suppressed against arrivals from Port Said and from Arabian Coast of Persian Gulf between Kotar and Fao.

JUDICIAL

The 19th January 1905.

No. 102—Under the provisions of the Indian High Courts Act, 1861 (24 and 25 Vict, cap. 104), the Governor General in Council is pleased to appoint Mr. H. Holmwood, I.C.S., to officiate temporarily as a Judge of the High Court of Judicature at Fort William in Bengal.

POLICE.

The 18th January 1905.

No. 64.—The services of Mr. R. G. Watling, Assistant Superintendent of Police, Bengal, are placed at the disposal of the Honourable the Chief Commissioner of Assam.

The 20th January 1905.

No. 79.—The services of Lieutenant R. C. B. Yates, 2nd Battalion, 4th Gurkha Rifles, are placed at the disposal of the Honourable the Chief Commissioner of Assam, for employment as Assistant Commandant, Lushai Hills Military Police Battalion.

ECCLESIASTICAL.

The 18th January 1905.

No. 22.—The Reverend Joseph Shannon has been appointed a chaplain on probation on the Bengal (Lahore) ecclesiastical establishment to fill an existing vacancy.

The 19th January 1905.

No. 24.—The Reverend W. L. Pritchatt Shaw, a junior chaplain on the Bengal (Lucknow) ecclesiastical establishment, to be a senior chaplain, with effect from the 9th January 1905.

EDUCATION.

The 19th January 1905.

No. 34.—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, the Governor General in Council is pleased to apply the Registration of Literary, Scientific and Charitable Societies Act, 1860 (XXI of 1860), so far as it is applicable to Berar, with effect from the 19th January 1905.

Provided that all references to "Government" shall be construed as referring to the Chief Commissioner, Central Provinces.

H. H. RISLEY,
Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATIONS.

LAND-SURVEYS.

Calcutta, the 19th January 1905.

No. 97—3-2.—Mr. R. R. Dickinson, Extra Assistant Superintendent, 2nd grade, Survey of India, is appointed to be Extra Assistant Superintendent, 1st grade, with effect from the 6th January 1905.

CIVIL VETERINARY ADMINISTRATION.

The 20th January 1905.

No. 49—143-8.—Mr. M. H. Sowerby, M.R.C.V.S., has been appointed to the Indian Civil Veterinary Department, with effect from the 19th December 1904, and is posted for training to the Punjab.

METEOROLOGY.

The 19th January 1905.

No. 44—5-2.—Mr. J. Patterson, Professor of Physical Science, Muir Central College, Allahabad, is appointed to be Deputy Meteorologist to the Government of India, with effect from the forenoon of the 6th January 1905.

J. WILSON,
Officiating Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 20th January 1905.

No. 285-*I.B.*—Mr. C. G. Todhunter, of the Indian Civil Service, is, on return from privilege leave, placed on special duty under the Foreign Department, with effect from the 16th January 1905, and until further orders.

No. 99-*G.*—CORRIGENDUM.—In Notification No. 2053-G., dated the 7th November 1904, *for* "4th November" *read* "3rd November."

S. M. FRASER,
Officiating Secretary to the Government of India.

FINANCE AND COMMERCE DEPARTMENT.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Calcutta, the 14th January 1905.

No. 279-*P*.—Mr. C. W. C. Carson is placed on special duty, with effect from the 30th of December 1904.

No. 280-*P*.—Mr. T. P. Srinivasa Sastri, Assistant Accountant General, Bombay, is granted privilege leave for 20 days, with effect from the 6th of January 1905.

W. S. MEYER,

Secretary to the Government of India.

The 17th January 1905.

No. 346-*P*.—Mr. W. S. Meyer, C.I.E., Indian Civil Service, is appointed substantively as Secretary to the Government of India in the Finance and Commerce Department, with effect from the 11th of January 1905.

R. A. MANT,

Deputy Secretary to the Government of India.

The 18th January 1905.

No. 359-*P*.—Mr. W. B. Rostan, officiating Chief Superintendent in the office of the Comptroller and Auditor General, is appointed to be a substantive Chief Superintendent in that office, with effect from the 1st of January 1905.

Babu Ram Das Sarkar, a Superintendent in the office of the Comptroller and Auditor General, is appointed to officiate as Chief Superintendent in that office, with effect from the 3rd of January 1905, or until further orders.

No. 360-*P*.—The services of Rai Nritya Gopal Basu Bahadur, an officer in the Enrolled List of the Financial Department, are placed at the disposal of the Foreign Department, with effect from the 19th of December 1904.

The 19th January 1905.

No. 396-*P*.—Mr. G. F. Buckley, Assistant Commissioner, Northern India Salt Revenue, is granted privilege leave for one month and fifteen days, with effect from the 2nd of January 1905.

No. 398-*P*.—Mr. N. Vijayaraghavan is posted as Assistant Accountant General, Madras, with effect from the 10th of January 1905.

SEPARATE REVENUE.

POST OFFICE.

The 20th January 1905.

No. 423-*S.R.*—Comparative statement for the half-year which ended on the 30th September 1904, showing the estimated number of letters, post-cards, newspapers and packets given out for delivery at all post offices in India, and the actual number of parcels posted, as compared with the figures for the half-year which ended on the 30th September 1903.

	Classes of postal articles.		Half-year ending on the 30th September 1903.	Half-year ending on the 30th September 1904.	Percentage of increase (+) or decrease (−) during the half-year ending on the 30th September 1904 as compared with the half-year ending on the 30th September 1903.
*	Letters	Unregistered	129,114,000	134,954,000	+ 4·52
*	„	Registered	5,901,000	6,597,000	+ 11·79
*	Postcards		129,126,000	143,342,000	+ 11·01
*	Registered Newspapers		16,578,000	17,996,000	+ 8·55
*	Book and Pattern Packets	Unregistered	16,145,000	17,589,000	+ 8·94
*	Book and Pattern Packets	Registered	397,000	455,000	+ 14·61
†	Registered Parcels		1,290,087	1,473,181	+ 14·19
†	Unregistered Parcels		592,761	708,912	+ 19·59
	Total (in round figures)		299,144,000	323,115,000	+ 8·01

* Computed on the enumerations made in the second week of August.
† Actual postings.

ACCOUNTS AND FINANCE.

ESTIMATES AND ACCOUNTS.

The 20th January 1905.

No. 421.—*Monthly Preliminary Statement of Receipts and Payments at Civil Treasuries in India.*

December 1904. **Lakhs of Rupees**

[For the explanation of these heads, see *Gazette of India*, dated 22nd December, 1883, Part I, page 497.]	DECEMBER.		TO END OF DECEMBER.		WHOLE YEAR.	
	1904-1905.	1903-1904.	1904-1905.	1903-1904.	Budget, 1904-1905.	Actual, Preliminary, 1903-1904.
Civil Revenue.						
Land Revenue (including Land Revenue due to irrigation)	2,06	2,08	14,15	13,75	30,71	30,13
Opium	75	66	6,85	6,20	7,43	8,60
Salt	61	66	5,04	5,84	7,70	7,86
Stamps	43	40	4,22	4,00	5,46	5,37
Excise	62	57	5 72	5,30	7,57	7,45
Provincial Rates	38	35	2,43	2,34	4,25	4,27
Customs	50	42	4,64	4,11	5,87	5,95
Assessed Taxes	15	14	1,33	1,26	1,77	1,69
Forest (Madras, Bombay and Berar only)	4	5	40	39	52	55
Registration	3	3	39	37	50	49
Tributes from Native States	3	3	39	35	94	91
Other Civil Revenue	27	80	3,22	4,40	4,78	8,58
TOTAL CIVIL REVENUE DIRECTLY BROUGHT TO ACCOUNT: GROSS	5,87	6,19	49,68	4[illegible],31	77,50	81,85
Civil Expenditure.						
Interest on Ordinary Debt and that on Railways and Irrigation Works	-9	—9	—2 75	- 2,77	—3,97	—3,95
Opium	—1	—1	—2,78	—3,16	3,00	—3,32
Famine Relief	...	-	...	—1	...	—1
Other Civil Expenditure	—2,28	—2,24	—21,27	—20,[illegible]9	— 33,53	—31,20
TOTAL CIVIL EXPENDITURE DIRECTLY BROUGHT TO ACCOUNT: GROSS	— 2,3[illegible]	—[illegible],34	—26,80	—[illegible]6,93	— 40,50	—38,48
Receipts into Civil Treasuries from, and issues from those Treasuries to, the following Non-Civil Departments:						
[The figures comprise Revenue, Expenditure, and Debt and Remittance transactions.]						
Post Office (Net: + Receipts more, - Receipts less, than issues)	—17	—11	+79	+62	+90	+74
Forest, Marine (Net as above)	+4	+5	+13	+3	+17	+22
Military Receipts	+3	+8	+56	+56	+77	+88
Military Issues	—1,64	—1,67	—14,91	—14,48	—20,41	—20,43
Public Works Department—						
Receipts.						
Ordinary Branches	+18	+18	+2,54	+2,43	+3,70	+4,00
State Railways	+2,29	+2,02	+19,23	+17,20	+29,64 (State Railways and East Indian Railway)	+30,22
East Indian Railway	+50	+53	+5,03	+4,05		
Guaranteed and Subsidized Railways (Net as above)	+27	+17	+1,55	+1,31	+1,73	+1,84
Telegraph	+0	+7	+61	+10	+81	+85
TOTAL	+3,36	+2,97	+28,76	+26,1[illegible]	+35,88	+36,91
Issues.						
Ordinary Branches	—80	—78	—7,08	—6,88	—11,81 (Ordinary Branches and States Railways)	—10,81
States Railways	—1,32	—1,09	—12,68	—11,11		—18,73 (States Railways and East Indian Railway)
East Indian Railway	—31	—22	—2,61	—2,.6	—20,26	
Repayment of Guaranteed Railways surplus profits, etc.	...	"	—15	—14	—18	—18
Telegraph	—9	—9	—70	—73	—1,08	—1,00
TOTAL	- 2,52	—2,18	—23,22	—21,12	—33,33	—30,72
TOTAL NON-CIVIL DEPARTMENTS	—90	—89	—7,69	—8,20	—16,02	—12,40
Civil Debt and Remittance Transactions.						
Permanent Debt and Special Loans (Net: + Receipts more, —Receipts less, than payments)	...	—12	+2,99	—1,87	—2,87	+1,87
Mint Certificates and Bullion Advances (Net as above)	+66	—4	—1,25	+23	...	+18
Currency Transfers for Gold in England	...	...	...	...	...	...
Exchange on Remittance Accounts	+1	...	+14	+3	...	...
Council Bills paid (including Telegraphic, at R15 per £	—3,70	—2,60	—23,09	—21,84	—25,15	—32,52
Other debt heads (Net as above)	—2,11	+9	+39	+3,52	+6,38	—82
TOTAL DEBT AND REMITTANCE TRANSACTIONS	—5,14	—2,67	—21,72	—19,93	—21,64	—31,29
GRAND TOTAL RECEIPTS AND ISSUES	—2,55	+32	—6,53	—6,75	—66	—32
Opening Cash Balance in Treasuries and Presidency Banks	13,83	11,05	17,81	18,12	17,25	18,12
Closing Cash Balance in Treasuries and Presidency Banks	11,28	11,37	11,[illegible]	11,37	16,59	17,80

STATISTICS AND COMMERCE.

CUSTOMS.

The 14th January 1905.

No. 262-*S.R.*—In exercise of the powers conferred by section 4, sub-section (3), of the Indian Tea Cess Act, 1903 (IX of 1903), the Governor General in Council is pleased, on the recommendation of the Bengal Chamber of Commerce, to appoint Mr. J. G. Dickson, of the firm of Messrs. Gladstone Wyllie and Company, to fill the vacancy on the Tea Cess Committee caused by the resignation of Mr. W. K. Dowding.

W. S. MEYER,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 20th January 1905.

APPOINTMENTS.

INDIAN ARMY.

No. 38.—The undermentioned officer is admitted to the Indian Army, with effect from the date specified, subject to confirmation by the Secretary of State for India:—

Lieutenant Robert George Shuttleworth, 2nd Battalion, Royal Warwickshire Regiment, attached as a supernumerary to the 2nd Battalion, Suffolk Regiment; Double Company officer, 110th Mahratta Light Infantry, attached to the 105th Mahratta Light Infantry. Dated 21st December 1904.

No. 39.—With reference to paragraph 6 of the regulations published with clause 92, India Army Circulars, 1891, the undermentioned officer of the Unattached List is admitted to the Indian Army, with effect from the date specified, subject to confirmation by the Secretary of State for India:—

Second-Lieutenant Arnold Talbot Wilson. Dated 18th December 1904.

MILITARY ACCOUNTS DEPARTMENT.

No. 40.—Lieutenant H. R. von D. Hardinge, 97th Deccan Infantry, Assistant Military Accountant, 3rd class, on probation, is confirmed in the Military Accounts Department, with effect from the 18th December 1903.

NATIVE ARMY.

33rd Punjabis.

No. 41.—Karam Dad Khan, appointed Jemadar on probation by G. G. O. No. 123 of 1903, and subsequently promoted Subadar on probation by Military Department Notification No. 192 of 1904, is confirmed in his appointment as a Jemadar, with effect from the 15th October 1902, and as Subadar, with effect from the 16th November 1903.

CANTONMENTS.

TAXATION.

No. 42.—In exercise of the power conferred by section 20, sub-section (1), of the Cantonments Act, 1889 (XIII of 1889), the Governor-General in Council is pleased to exempt the occupiers for the time being of Holding No. 725 (being St. Joseph's Convent, which is used as a female orphanage) from the operation of the tax imposed by the Notification of the Government of Bengal, No. 4957-M., dated the 21st December 1896, on persons occupying holdings within the Cantonment of Cuttack.

DISTURBANCES.

No. 43.—The Right Hon'ble the Governor General in Council is pleased to direct the publication of the following extract from a report from the General Officer Commanding

Aden District, No. 3260, dated 22nd June 1904, bringing to notice the services rendered by the officers attached to the force employed in the protection of the Aden Boundary Commission:—

* * * * * * *

64. I venture to bring to the notice of the Lieutenant-General Commanding the names of the following officers:—

Brevet-Lieutenant-Colonel F. P. English, 2nd Battalion, Royal Dublin Fusiliers, who commanded the force which successfully attacked and destroyed the village of Nakhlen.

7th October 1903.

Colonel R. I. Scallon, C.I.E., D.S.O., commanding 123rd Outram's Rifles. He was in command of the Aden Column from March to August 1903, and again from November 1903 to January 1904. He commanded the force that marched from Dthala and relieved the Sulek post on the 29th October.

1903.

Major J. R. B Davidson, R.G.A., was of great service to me as Road Commandant, and deserves credit for rapidly refitting the camel battery with the 7·5 gun.

Major A. F. Pullen, R.G.A., who succeeded Major Davidson as Road Commandant, when the latter took command of the Royal Garrison Artillery in Aden, and who acted as my staff officer during the Kotaibi expedition.

Major G. C. Dowell, R.G.A, commanded No. 6 Mountain Battery throughout. His battery was in excellent order, and rendered most efficient service during the Kotaibi expedition.

Major E. E. Ravenhill, 1st Battalion, East Kent Regiment (the Buffs). He commanded the Subaihi Column to my entire satisfaction.

Major W. S. Delamain, 123rd Outram's Rifles, commanded the escort of the Boundary Commission for about eight months, during which time the Commission marched from Kotaba to the coast, a distance of at least 160 miles. He has been highly spoken of by Colonel Wahab in his letter to the Government of India dated 10th June 1904.

Captain E. A. F. Redl, 113th Infantry, was Intelligence officer with the Boundary Commission, and his services in that capacity have been brought to notice by Colonel Wahab. He was placed at my disposal for the Kotaibi expedition, and did excellent work in charge of the supply and transport arrangements.

Captain A. P. Shewell, 123rd Outram's Rifles, who was in command of the post at Awabil, when it was attacked by the Yaffais on the 13th September 1903. He afterwards did good work with his regiment in the Kotaibi expedition.

Captain F. L. Lloyd Jones, 113th Infantry, attached 102nd Prince of Wales' Own Grenadiers, who was in command of Sulek post when it was attacked by the Kotaibis from 25th to 29th October 1903, and who was severely wounded in the action of the 29th October.

Lieutenant J. Macpherson, I.M.S., was medical officer with the advanced force during the expedition against the Kotaibis. He is a hardworking and skilful medical officer, and his arrangements for the care of the wounded and sick were very good.

Lieutenant G. S. Symes, 1st Battalion, Hampshire Regiment, displayed great coolness and gallantry on the 7th November, when a body of Kotaibis suddenly opened fire on the Hampshire detachment at short range, causing a momentary confusion. Lieutenant Symes carried Private Treadwell back some 30 yards under a hot fire, at close quarters, when the latter was wounded and unable to move; Lieutenant Symes being at the time practically alone.

* * * * * * * *

LONDON GAZETTE.

No. 44.—The following extract is published for general information:—

"London Gazette," dated 23rd December 1904, page 8794.

WAR OFFICE, PALL MALL,
23rd December 1904.

* * * * * * *

MEMORANDA.

* * * * * * *

Lieutenant Norman Macleod, Indian Army, is granted the local rank of Captain whilst employed as a Company Commander in the King's African Rifles. Dated 5th August 1904.

* * * * * * *

PROMOTIONS.

INDIAN ARMY.

No. 45.—Under the authority of the Right Hon'ble the Secretary of State for India it is notified, in modification of paragraph 3 of G. G. O. No. 451 of 1903, that no officer shall in future be promoted to the rank of General by seniority until he has served three years in the rank of Lieutenant-General.

No. 46.—The following promotions are made, subject to His Majesty's approval:—

Second-Lieutenants to be Lieutenants.

10th October 1904.

Charles Hugh Stockley, 66th Punjabis.

27th November 1904.

John Masters, 16th Rajputs (The Lucknow Regiment).

3rd December 1904.

Evelyn Henry LeMesurier Sinkinson, 24th Punjabis.
Walter Guy Ayscough, 7th Duke of Connaught's Own Rajputs.

INDIAN MEDICAL SERVICE.

BENGAL.

To be Colonel.

Lieutenant-Colonel (temporary Colonel) Henry Kellock McKay, C.I.E., *vice* Colonel B. O'Brien, M.D., retired. Dated 3rd December 1904.

Colonel McKay's tenure of appointment will reckon from the 3rd December 1904.

NATIVE ARMY.

No. 47.—Subject to His Majesty's approval, the honorary rank of Captain is conferred on retirement on Subadar-Major Jiwand Singh, *Sardar Bahadur*, 45th Rattray's Sikhs. Dated 1st August 1904.

No. 48.—The following promotions are made in the undermentioned regiments:—

11th Prince of Wales' Own Lancers (Probyn's Horse).

Kot-Dafadar Ghulam Abbas Khan to be Jemadar, *vice* Abdullah Khan appointed 2nd (Native) Aide-de-Camp to His Excellency the Commander-in-Chief; with effect from the 22nd October 1904.

38th Central India Horse.

Jemadar Hira Singh to be Ressaidar, *vice* Maksud Ali Khan, transferred to the pension establishment; with effect from the 18th October 1904.

116th Mahrattas.

Subadar Ratnu Salwe to be Subadar-Major, Jemadar Mahadeo Rao Sondkar to be Subadar, and Colour-Havildar Dhaku Sawant to be Jemadar, *vice* Sitaram Sirke, transferred to the pension establishment; with effect from the 12th November 1904.

1st Battalion, 6th Gurkha Rifles.

Jemadar Chatarjia Lama to be Subadar and Havildar Kulmansing Thapa to be Jemadar, *vice* Rattan Sing Thapa transferred to the pension establishment; with effect from the 2nd September 1904.

Jemadar Musbir Pun to be Subadar and Havildar Albir Thapa to be Jemadar, *vice* Kalu Thapa transferred to the pension establishment; with effect from the 2nd September 1904.

Malwa Bhil Corps.

Subadar Nathu Sing to be Subadar-Major, Jemadar Khuman to be Subadar, and Havildar Daulat Sing to be Jemadar, *vice* Kalu (I) transferred to the pension establishment; with effect from the 18th December 1904.

VOLUNTEER CORPS.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

Surma Valley Light Horse.

No. 49.—Second-Lieutenant William James Reid resigns his commission, with effect from the 3rd February 1904.

Karachi Artillery Volunteers.

No. 50.—Captain William Sutherland to be Commandant, *vice* Hayward, transferred to the Supernumerary List; with effect from the 1st November 1904.

Ernest Archbell Pearson, Gentleman, to be Second-Lieutenant, to complete the establishment.

Calcutta Port Defence Volunteers.

(ARTILLERY COMPANY.)

No. 51.—Second-Lieutenant George William Hyde Batho, to be Lieutenant, with effect from the 28th November 1904.

(SUB-MARINE MINING COMPANY.)

No. 52.—John Taylor, Gentleman, to be Lieutenant, to complete the establishment, with effect from the 6th December 1904.

(ELECTRICAL ENGINEER COMPANY.)

No. 53.—Herbert William Stovold, Gentleman, to be Lieutenant, to complete the establishment, with effect from the 6th December 1904.

Northern Bengal Mounted Rifles.

No. 54.—Second-Lieutenant Lawrance Drysdale, to be Lieutenant, *vice* Goss, promoted; with effect from the 26th May 1904.

1st Battalion, Great Indian Peninsula Railway Volunteer Rifles.

No. 55.—Captain Allen Mason Brand resigns his commission, with effect from the 1st January 1905.

Moulmein Volunteer Rifles.

No. 56.—Second-Lieutenant Charles Robert Wilkinson resigns his commission, with effect from the 19th November 1904.

Bombay Volunteer Rifles.

No. 57.—Second-Lieutenant Gray Rigge, to be Lieutenant, *vice* Olver, transferred to the Supernumerary List.

Kolar Gold Fields Rifle Volunteers.

No. 58.—Lieutenant Charles Henry Stonor resigns his commission, with effect from the 3rd January 1905.

E. DEBRATH, *Major-General,*
Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 20th January 1905.

Under Clause 53 of the Regulations appended to the Regimental Debts Act, 1893, it is notified that reports of the deaths of the undermentioned commissioned officers on the dates specified were received in the Military Department between the 14th and 20th January 1905:—

Corps.	Rank and Names.	Date of decease.	Place of decease.	Testate or Intestate.	REMARKS.
14th Murray's Jat Lancers.	Major Neville Cracroft Taylor.	13th January, 1905.	Bareilly .	...	
2nd Queen's Own Rajput Light Infantry.	Lieutenant-Colonel Charles Walter Harris.	16th January 1905.	Alipore .	...	

Statement of Deposits on account of Estates between the 31st December 1904 and 20th January 1905.

On whose account.	Rank.	Corps.	Date of decease.	Testate or Intestate.	Total unclaimed amount deposited.	Date to which claims will be received.
					R a. p.	
George Turner Jones (a)	Colonel .	Royal Engineers.	13th February 1904.	No will found.	19,733 2 0	Will be remitted to the War Office, London.

E. DEBRATH, *Major General,*
Secretary to the Government of India.

(a) *Widow*—Mrs. Agnes Amie Cecelia Turner Jones.
Address—Villa Treherais St. Servan,
Illect Vilaine, France.
Children—Alexander Cecil Turner Jones,
Agnes Jessie Cecelia Turner Jones,
Cedric La Touche Turner Jones,
Muriel Grace Georgina Turner Jones.

PUBLIC WORKS DEPARTMENT.

RAILWAYS.

NOTIFICATIONS.

Calcutta, the 19th January 1905.

No. 27.—Mr W. R. B. Wight-Boycott, Assistant Locomotive Superintendent, is promoted from class III, grade 3, to class III, grade 2, of the Superior Revenue Establishment of State Railways, with effect from the 1st October 1904.

No. 29.—The leave without allowances granted to Mr. R. Dinwiddie, Deputy Examiner of Accounts, employed under the Bengal-Nagpur Railway Company, in Public Works Department Notification No. 244, dated 27th July 1904, is extended by one month.

The 20th January 1905.

No. 30.—With reference to Public Works Department Notification No. 27 (Railways), dated the 21st January 1904, Mr. F. D. Kiernander reverted to his substantive appointment of Deputy Traffic Superintendent, Eastern Bengal State Railway, in class I, grade 3, of the Superior Revenue Establishment of State Railways on the forenoon of the 31st October 1904.

C. W. HODSON,
Officiating Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

IRRIGATION, ROADS AND BUILDINGS.

NOTIFICATIONS.

Calcutta, the 16th January 1905.

No. 25.—The Governor General in Council is pleased to order the following promotions

of Executive and Assistant Engineers attached to the Minor Administrations List, with effect from the dates specified :—

Names	From	To	Nature of promotion.	With effect from
Henriques, C. Q. . .	Assistant Engineer, 3rd grade.	Assistant Engineer, 2nd grade.	Permanent .	1st September 1904.
McCraith, B. . . .	Assistant Engineer, 3rd grade.	Assistant Engineer, 2nd grade.	Permanent .	1st October 1904
Thomson, G. L. . .	Assistant Engineer, 2nd grade.	Assistant Engineer, 1st grade.	Permanent .	10th October 1904.
Pollard-Lowsley, Lieut. H. deL., R.E.	Assistant Engineer, 2nd grade.	Assistant Engineer, 1st grade.	Permanent .	10th October 1904.
Sarkar, Bejoy Nath .	Assistant Engineer, 2nd grade.	Assistant Engineer, 1st grade.	Permanent .	2nd November 1904.
Ray, Jotindra Mohan .	Assistant Engineer, 1st grade.	Executive Engineer, 3rd grade.	Temporary .	2nd November 1904.
Ramayya, Mallasamudram.	Assistant Engineer, 1st grade.	Executive Engineer, 3rd grade.	Temporary .	23rd November 1904.
Thomson, G. L. . .	Assistant Engineer, 1st grade.	Executive Engineer, 3rd grade.	Temporary .	23rd November 1904.

The 19th January 1905.

No. 26.—Babu Gainde Rai, Supervisor, 1st grade, United Provinces, is appointed to the Provincial Service of the Engineer Branch of the Public Works Department as an Assistant Engineer, 3rd grade, and is posted to the United Provinces.

No. 28.—The services of Mr. J. A. Devenish, Executive Engineer, 1st grade, United Provinces, were temporarily placed at the disposal of the Foreign Department for employment in the Bharatpur State from the 18th October to the 18th November 1904, both days inclusive.

SIDNEY PRESTON,
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 21, 1905.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 26th September 1904.

From the 12th November next till further notice, the complete *Gazette of India* will be published at Calcutta. After the 5th November all Notifications and other matter intended for publication in the Gazette should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901:—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's Gazette, and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's Gazette. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next Gazette."

J. P. HEWETT,
Secretary to the Government of India.

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J. J. MEIKLE,
Officiating Publisher, Gazette of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

INVENTIONS and DESIGNS.

Calcutta, the 16th January 1905.

NOTIFICATIONS.

No. 330 P.—APPLICATIONS in respect of the undermentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act during the week ending 14th January 1905:—

No. 20 of 1905.—Captain Edward Molyneux, D.S.O., squadron commander, XII Cavalry, Indian Army, at present residing at Multan, Punjab. *Laying out and reeling in from on horseback light flexible cables of fine wire at rapid paces for use in field telephones and telegraphs for military purposes to be known as the "Molyneux field telephone and telegraph apparatus."*

No. 21 of 1905.—Charles Hermann Leibbrand, author, of Edelweiss, Sidney Avenue, Bowes Park, in the county of Middlesex, England. *Improvements in tea pots.*

No. 22 of 1905.—The Simplex Concrete Piling Company, a corporation organised under the laws of the district of Columbia, United States of America, and engaged in business in the city of Washington in the said district of Columbia. *Improvements in the construction of concrete piles and in preparatory piles to be used therefor.*

No. 23 of 1905.—John William Fries, manufacturer, of Winston-Salem, county of Forsyth, state of North Carolina, United States of America. *Improvements in and relating to machines for treating yarn.*

No. 24 of 1905.—John Charles Barker, engineer, of 26 and 27, Bond street, Leeds, Yorkshire, England. *Improvements in water filtering apparatus.*

No. 25 of 1905.—The Calico Printer's Association, Limited, calico printers of 56, Mosley street, Manchester, in the county of Lancaster, England, and William Warr, Chemist, of Buckton Vale, Print Works, Staleybridge, in the county of Chester, England. *Improvements in mordanting vegetable fibres for dyeing or printing.*

No. 26 of 1905.—The Cyanide Vacuum Filter Company, Limited, manufacturers, of 137, and 138 and 145, Suffolk House, Laurence Pountney Hill, London, England. *Improved apparatus for the separation of liquids from solids particularly applicable to the extraction of metals from their ores.*

No. 27 of 1905.—Edward Daniel Schmitt, contracting engineer, a citizen of the United States of America, residing at 362, Union street, borough of Brooklyn, New York City. *Improvements in machines for applying seals to bottles.*

No. 28 of 1905.—Dr. Wilhelm Michaelis, manufacturer, of Villingen-Baden, in the empire of Germany. *Improvements relating to sound producing and recording apparatus and to records therefor.*

No. 29 of 1905.—The New Expanded Metal Company, Limited, of York Mansions, York street, Westminster, in the county of London, England. *Improvements relating to machines for cutting and bending sheet metal.*

No. 30 of 1905.—The New Expanded Metal Company, Limited, of York Mansions, York street, Westminster, in the county of London, England. *Improvements relating to the construction of walls floors and similar structures.*

No. 31 of 1905.—Sir W. G. Armstrong, Whitworth and Company, Limited, manufacturing engineers, of Elswick Works, Newcastle-on-Tyne, England. *Improvements in appliances for shipping or transferring coal and the like.*

No. 32 of 1905.—James Ormond, a member of the firm of James Service and Company, merchants of Nos. 460—462, Collins street, Melbourne, in the state of Victoria, and Commonwealth of Australia. *An improved bag spreader for tea packing machines and the like.*

No. 33 of 1905.—Budd John Jones, electrical engineer, of 555, East 45th Place, Chicago, Illinois, United States of America. *Improvements in apparatus for supporting overhead conductors for electrically propelled vehicles.*

No. 34 of 1905.—Budd John Jones, electrical engineer, of 555, East 45th Place, Chicago, Illinois, United States of America. *Improvements in apparatus for supplying current to electrically propelled vehicles.*

No. 35 of 1905.—Charles Henry Huff, financier, of 105, Federal street, Boston, state of Massachusetts, United States of America. *Method of and apparatus for electrostatic separation.*

No. 36 of 1905.—Dorabji Merwanji Daboo, commercial agent, residing at No. 8, Bazaar road, Mahin, Bombay. *Improvements relating to the working of a two wheeled bullock vehicle.*

No. 37 of 1905.—Guy Liddell, civil engineer, Madras Club, Madras. *Exchanging (Block system) tablets keys, line clear messages, etc., between a moving engine motor-car or part of a train and a fixed or otherwise post fastened into the ground.*

No. 331 P.—SPECIFICATIONS of the undermentioned inventions have been filed under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act, and copies have been sent to the Governments of Madras, Bombay, and Burma, and the Director of the Department of Land Records and Agriculture, United Provinces of Agra and Oudh. These and other specifications are open to public inspection, from 11 A.M. to 3 P.M. at the Secretary's office (Imperial Secretariat, Government Place, West, Calcutta), on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying:—

No. 14 of 1904.—James Robinson Hatmaker, gentleman, of No. 4, Down street, London, England. *Improvements in drying and preserving milk-like products.* (Specification filed 10 January 1905.)

No. 210 of 1904.—Antonio Ribeiro Da Silva Braga, chemist, Rua Formosa, 12, Sao Paulo, Republic of Brazil. *Manufacture of extract of meat compressed or in powder.* (Specification filed 6 January 1905.)

No. 256 of 1904.—Charles George Landseer Judge, tea expert to the firm or company of Heatly and Gresham, Limited, of 6, Waterloo street, in the town of Calcutta, in the province of Bengal, in British India. *A new or improved machine for making green tea.* (Specification filed 9 January 1905)

No. 294 of 1904.—Hirjibhai Framji Marker, B.A., educational inspector, Porbandar State, residing at Porbandar, Kathiawar. *Improvements in copy books.* (Specification filed 9 January 1905.)

No. 427 of 1904.—Alfred Clarkson, steam engineer, of No. 584, Division street, in the city of Fall River, in the county of Bristol and state of Massachusetts, United States of America. *Invention for "Humidifiers."* (Specification filed 7 January 1905.)

No. 442 of 1904.—The Standard Mouth Piece Machine Company, manufacturers, a corporation organised and existing under the laws of the state of New York, and having its principal place of business in the city of New York, county of New York, and state of New York, United States of America. *Improvements relating to cigarettes or cigars or to mouthpieces therefor, and to apparatus for making and applying said mouthpieces.* (Specification filed 7 January 1905.)

No. 459 of 1904.—George Sonnenthal, engineer, of 85, Queen Victoria street, in the city and county of London, England, and Joseph Elsner, engineer of 51, Fennstrasse, Berlin, in the empire of Germany. *Improvements relating to lifting and transporting apparatus.* (Specification filed 7 January 1905.)

No. 446 of 1903.—Ernest Conway Gayer, civil engineer, residing at Adra, Bengal Nagpur Railway, in British India. *Improvements in automatic couplings for railway vehicles, and the like.* (Specification filed 23 December 1904.)

No. 332 P.—THE fees prescribed in the fourth schedule to the Inventions and Designs Act of 1888 have been paid for the continuance of exclusive privilege in respect of the undermentioned inventions for the periods shown against each :—

No. 225 of 1900.—Roland Hayes Gahagan. *Improvements in taps to prevent waste.* (From 18 January 1905 to 18 January 1906.)

No. 242 of 1900.—Roland Hayes Gahagan. *An improvement in taps to prevent waste.* (From 17 January 1905 to 17 January 1906.)

No. 121 of 1893.—Charles Ewing. *Rolling stock for use on single rail tramways or railways.* (From 27 February 1905 to 27 February 1906.)

No. 423 of 1896.—Frederic Fowler Farlow. *An improved automatic low water alarm apparatus.* (From 5 February 1905 to 5 February 1906.)

No. 53 of 1900.—Gilbert Wright. *Improvements in circuit breakers.* (From 15 March 1905 to 15 March 1906.)

No. 54 of 1900.—Gilbert Wright and Christian Aalborg. *Improvements in automatic circuit breakers.* (From 15 March 1905 to 15 March 1906.)

No. 181 of 1894.—Jean Reuse. *A new or improved machine for the manufacture of cigars.* (From 10 January 1905 to 10 January 1906.)

No. 367 of 1900.—John Harvey Kellogg. *An improved process for preparing cereal cakes.* (From 9 January 1905 to 9 January 1906.)

No. 180 of 1894.—Messrs. Williams and Robinson, Limited. *Improvements in metallic joints for boilers and other apparatus.* (From 11 January 1905 to 11 January 1906.)

No. 207 of 1898.—The Linotype Company, Limited. *Improvements in the trimming mechanism of linotype machines.* (From 7 January 1905 to 7 January 1906.)

No. 200 of 1898.—The Linotype Company, Limited. *Improvements in the ejector mechanism of linotype and analogous machines.* (From 7 January 1905 to 7 January 1906.)

No. 199 of 1898.—The Linotype Company, Limited. *Improvements in the distributing mechanism of linotype and analogous machines.* (From 7 January 1905 to 7 January 1906.)

No. 208 of 1898.—The Linotype Company, Limited. *Improvements in the mould wheel controlling mechanism.* (From 7 January 1905 to 7 January 1906.)

No. 209 of 1898.—The Linotype Company, Limited. *Improvements in the pump stops of linotype machines.* (From 7 January 1905 to 7 January 1906.)

No. 212 of 1898—The Linotype Company, Limited. *Improvements in linotype matrices.* (From 7 January 1905 to 7 January 1906.)

No. 323 of 1891.—George Henry List. *A new and improved double action detector lock for railway facing points and signals.* (From 9 January 1905 to 9 January 1907.)

No. 306 of 1893.—Joseph Temperley. *Travelling pulley carriage for raising lowering and traversing loads.* (From 19 January 1905 to 19 January 1906.)

No. 178 of 1896.—Arthur Weinberg. *The production of polyazodyestuffs from gamma-amidonaphtol sulpho acid.* (From 19 January 1905 to 19 January 1906.)

No. 208 of 1897.—William Thomas Owen and Thomas Thatcher. *An improved composition applied to the permanent way of railways to destroy vegetation, preserve the timbers from decay and the rails and fastenings from oxidation.* (From 19 January 1905 to 19 January 1906.)

No. 440 of 1899.—Josiah Byram Millet. *Improvements in and relating to submarine telegraphy and to apparatus therefor.* (From 12 March 1905 to 12 March 1906.)

No. 119 of 1900.—Arthur Boyd Price. *An improved centring for the formation of concrete floors, arches, tunnels, drains, etc., to be called "Prices Patent Centring."* (From 13 December 1904 to 13 December 1905.)

No. 424 of 1900.—Ernest Rowland Hill. *Improvements in electropneumatic controlling apparatus.* (From 10 June 1905 to 10 June 1906.)

No. 76 of 1900.—William Jackson. *Improvements in apparatus for dividing tea leaves, coffee and other materials.* (From 24 September 1905 to 24 September 1906.)

No. 257 of 1899.—William Jackson. *Improvements in apparatus for classifying and for removing dust and light material from tea or other produce.* (From 21 August 1905 to 21 August 1906.)

No. 165 of 1899.—William Jackson. *Improvements in apparatus for sifting, sorting, and classifying tea or other products or materials.* (From 17 June 1905 to 17 June 1906.)

No. 143 of 1896.—William Jackson. *Improvements in or connected with webs trays flaps or carriers for carrying tea leaf or other substances in drying machines.* (From 8 June 1905 to 8 June 1906.)

No. 108 of 1896.—William Jackson. *Improvements in or connected with machinery or apparatus for drying tea leaf or the like.* (From 11 May 1905 to 11 May 1906.)

No. 257 of 1895.—William Jackson. *Improvements in apparatus for subjecting materials to the action of hot air more especially intended for use in drying tea leaves and other produce.* (From 11 October 1905 to 11 October 1906.)

No. 347 of 1893.—William Jackson. *Improvements in apparatus for subjecting materials to the action of hot air or for analogous operations) more especially intended for use in drying tea leaves, coffee and other produce.* (From 22 December 1905 to 22 December 1906.

No. 76 of 1893.—William Jackson. *Improvements in air heating stoves more especially intended for use with machinery or apparatus for drying tea.* (From 22 June 1905 to 22 June 1906.)

No. 333 P.—WHEREAS the inventor of the undermentioned invention has failed to pay within the time limited in that behalf by the fourth schedule to the Inventions and Designs Act of 1888 the fee hereinafter mentioned, it is hereby notified that under the provisions of section 8, sub-section (2), of the said Act, the exclusive privilege of making, selling, and using the said inventions in British India, and of authorising others so to do, has ceased:—

No. 446 of 1899.—Robert Wighton Moncrieff. *Improvements in spinning and doubling frames.* (Specification filed 11 October 1900.)

Fee in respect of the continuance of an exclusive privilege—

4 (*a*) After the filing of the specification and before the expiration of the fourth year from the date of the filing thereof—

The sum of R50 for the above invention.

No. 189 of 1896.—Andrew Pillatt. *Improvements in or relating to furnace fire bars.* (Specification filed 8 October 1896.)

Fee in respect of the continuance of an exclusive privilege—

4 (*e*) After the expiration of the seventh year and before the expiration of the eighth year from the date of the filing of the specification.

The sum of R50 for the above invention.

No. 238 of 1895.—William Jackson. *Improvements in apparatus for rolling tea leaf and the like.* (Specification filed 11 October 1895.)

Fee in respect of the continuance of an exclusive privilege—

4 (*f*) After the expiration of the eighth year and before the expiration of the ninth year from the date of the filing of the specification—

The sum of R100 for the above invention.

No. 82 of 1892.—Samuel Cleland Davidson. *Improvements in the means or apparatus for transmitting rotary motion from one shaft to another revolving at right angles.* (Specification filed 11 October 1892.)

Fee in respect of the continuance of an exclusive privilege—

4 (*i*) After the expiration of the eleventh year and before the expiration of the twelfth year from the date of the filing of the specification.

The sum of R100 for the above invention.

NOTICES.

All communications relating to Act V (the Inventions and Designs Act) of 1888 should be addressed to the "Secretary to the Government of India, Department of Revenue and Agriculture (PATENTS BRANCH), CALCUTTA."

The Office of the Secretary under the Inventions and Designs Act, 1888, will in future be open for the transaction of business from 11 A.M. to 3 P.M. on all days, except Sundays and gazetted holidays.

The Government of India are advised that, as trade marks are not "designs" within the meaning of the Act, they cannot be registered under Part II.

The fees payable under the fourth and sixth schedules are now collected in cash and applicants are warned that they must be responsible for any delay in cashing cheques.

Cheques and money orders will only be accepted if made payable *at Calcutta* to the Secretary under the Inventions and Designs Act.

Copies of the weekly notifications, and of the quarterly lists, of applications and specifications filed in the Secretary's office are now on sale to the public at one anna and eight annas a copy, respectively.

Attention is requested to the rules made by the Government on the 10th October 1895 in regard to the preparation of applications, specifications, and drawings.

All applications made under the Inventions and Designs Act, V of 1888, will from this date (December 19th, 1896) lie in the visitors' room of the Patents Office for ten days from the date of the *Gazette of India* in which their filing may have been notified:—or, if the tenth day is a holiday, till the evening of the office day next following.

At the time of delivering or sending an application for leave to file a specification, the applicant shall cause a duplicate copy of the application to be delivered or sent therewith to the Secretary.

The Inventions and Designs Act (V of 1888), with the notifications and rules issued under its provisions and the notices of the office of Inventions and Designs, to which is added an explanatory memorandum for the guidance of persons applying for protection of Inventions and Designs. Royal 8vo volumes, paper cover, 13 annas or 1*s*. 1*d*. Postage extra. To be had of the Superintendent, Government Printing, Hastings Street, Calcutta, or of the Superintendent, Patents Branch, Revenue and Agriculture Department, Government Place, West, Calcutta.

H. G. GRAVES,
Secretary under the Inventions and Designs Act, V of 1888.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 4th December 1901.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen.
5. Press workers.
6. Photo-Mechanical workers.
7. Mechanical apprentices.
8. Metal and wood carvers.

E. ATKINSON, Major, R.E.,
Principal, Thomason College.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 17th January 1905.

Abstract of the accounts of the Department of Issue of Paper Currency on the 15th January 1905.

	Total amount of notes in circulation.			Reserve in Coin and Bullion.				
	In Reserve Treasuries.	Elsewhere.	Total.	Silver Coin.	Gold Coin and Bullion.	Gold held in England under Act VIII of 1900.	Silver held as security for notes under Act VIII of 1900.	Total.
	R	R	R	R	R	R	R	R
Calcutta . .	1,30,55,000	15,13,71,615	16,44,26,615	2,77,73,678	10,56,40,833	...	62,06,508	13,96,21,019
Allahabad .	...	1,49,82,030	1,49,82,030	85,94,797	26,26,440	...	...	1,12 21 237
Lahore . .	...	2,68,00,720	2,68,00,720	91,16,672	46,51,920	...	...	1,37,68,592
Bombay . .	25,11,380	10,71,22,760	10,96,34,140	2,37,24,361	3,30,32,813	...	1,06,75,237	6,74,32,411
Karachi . .	...	84,96,405	84,96,405	59,44,585	8,76,765	...	...	68 21,350
Madras . .	17,20,155	4,08,54,950	4,25,75,105	87,87,030	87,68,025	...	...	1,75,55,055
Calicut . .	...	14,09,870	14,09,870	7,45,840	45,555	...	...	7,91,395
Rangoon . .	...	1,57,01,920	1,57,01,920	2,35,63,020	29,76,285	...	...	2,65,39,705
	1,72,86,535	36,67,40,270	38,40,26,805					
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue			8,26,495					
Total R .			38,32,00,310	10,82 49,983	15,86,18,636	...	1,68,81,745	28,37,50,364
Deduct—Amount due on Bills drawn by one circle on another								5,50,000
Net Total R .								28,32,00,364
Price paid for Government Securities of the nominal value of R10,20,81,500 held under section 19 of the Indian Paper Currency Act XX of 1882								9,99,99,946
Grand Total R .								38,32,00,310

A. F. COX,
Head Commissioner of Paper Currency.

BOARD OF EXAMINERS.

NOTICES.

Specimens of Persian Manuscripts for the use of candidates for the Degree of Honour and High Proficiency examinations in Persian, published in facsimile by the Board of Examiners, Fort William, under the authority of the Government of India. Price R6. Forwarded V.-P. P., on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

For the convenience of Civil and Military officers desirous of appearing for examination in oriental languages, the Board of Examiners will in future publish periodically a collection of specimen papers set for the examinations held by them.* Collections of papers for 1902-1903 and 1903-1904 are ready for sale. Price R3 per copy and may be obtained on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

* *N.B.*—The languages in which specimen papers are published are :—
Arabic, Bengali, Hindi, Persian, Sanskrit, Urdu.

GEORGE RANKING, M.D.,
Lieut.-Col., I.M.S.,
Secretary, Board of Examiners.

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 8TH TO 15TH JANUARY 1905.

(In Lakhs of Standard Tolas.)

Name of the Mints.	Coinage of British India Government Coins.												Coinage of British Dollars.		
	Receipts.				Coinage.			Balance of Bullion and Coin.							
	Purchased Silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native State coins.	Total.	New Rs. and small coin delivered to Treasuries and Currency Department.	New Rs. made over to Native States.	Total.	New coins ready for delivery.	Government Bullion.	Currency Bullion.	Withdrawn and uncurrent coins.	Total.	Receipt of Bullion for Dollar coinage.	Dollars coined and paid over.	Closing balance of Bullion.
Calcutta	12	...	...	12	12	...	12	3	42*	100	1	146	...	...	...
Bombay	18	3	...	21	...	...	...	...	2	191	5	198	...	...	...

* Exclusive of 8 of purchased silver brought on the Mint premises but not yet received.

G. M. PORTER, Lieut.-Col., R.E.,
Master of the Mint.

HIS MAJESTY'S MINT;
Calcutta, the 17th January 1905.

BANK OF BENGAL—PUBLIC DEBT OFFICE.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 15th January 1905.

PARTICULARS.	3 PER CENT. OF 1896-97.	3½ PER CENT. LOANS							4 PER CENT. LOANS							4½ PER CENT. LOANS			GRAND TOTAL.
		of 1842-43.	of 1854-55.	of 1865.	of 1879.	of 1893-94.	of 1900-01.	TOTAL.	of 1832-33.	of 1835-36.	of 1842-43.	of 1854-55.	Transfer of 1865.	Reduced 4 per cent. Loan of 1879.	TOTAL.	of 1870.	TRANSFER LOAN OF 1879, 4½ PER CENT. PORTION.	TOTAL.	
Balance of 31st December 1904.	93,34,800	1,63,42,600	10,16,24,500	2,34,72,300	1,24,06,700	...	24,06,200	15,62,52,300	6,934	5,000	...	3,500	40,800	2,500	58,734	5,000	29,500	34,500	16,56,80,334
Add— Amount of transferred to; in London	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Madras up to 4th January 1905	...	3,000	...	...	...	...	...	3,000	...	...	...	...	...	...	...	...	...	...	3,000
Amount enfaced at Bombay up to 7th January 1905	...	20,000	3,500	2,300	2,000	...	...	27,800	...	...	...	...	...	...	...	...	...	...	27,800
Amount enfaced at Calcutta between 1st and 15th January 1905	3,700	400	1,000	2,500	...	...	2,000	5,900	...	...	...	...	...	...	...	...	...	...	9,600
	93,38,500	1,63,66,000	10,16,29,000	2,34,77,100	1,24,08,700	...	24,08,200	15,62,89,000	6,934	5,000	...	3,500	40,800	2,500	58,734	5,000	29,500	34,500	16,57,23,734
Deduct— Amount written off in the London Registers	...	2,300	27,000	11,12,000	...	...	...	11,41,300	...	...	...	...	...	...	...		...	...	11,41,300
Balance on 15th January 1905	93,38,500	1,63,63,700	10,16,02,000	2,23,65,100	1,24,08,700	...	24,08,200	15,51,47,700	6,934	5,000	...	3,500	40,800	2,500	58,734	5,000	29,500	34,500	16,45,79,434

NOTE.—From 9th June 1867 to 15th Nov. 1904 enfaced from India 11,304 lakhs, re-transferred from London 10,981 lakhs.
" 16th Nov. 1904 " 30th " " ditto ... ditto 8 "
" 1st Dec. " " 15th Dec. " ditto ... ditto 7 "
" 16th " " " 31st " " ditto 1 lakh. ditto 3 "
" 1st Jan 1905 " 15th Jan. 1905 ditto ... ditto 11 "

11,305 lakhs. 11,010 lakhs.
11,010 "

Balance against India 295 lakhs.

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, the 17th January 1905.

W. D. CRUICKSHANK,
Secretary and Treasurer.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 17th January 1905.

LIABILITIES.	R	a.	p.	ASSETS.	R	a.	p.
Capital paid up	2,00,00,000	0	0	Government Securities	1,01,66,291	14	4
				Other authorised Investments	64,23,324	11	10
Reserve Fund	1,32,00,000	0	0	Loans on Government and other authorised Securities	2,97,41,570	5	10
Public Deposits at Head Office R 58,00,462 a. 10 p. 7; Public Deposits at Branches R 86,20,395 a. 12 p. 10	1,44,20,858	7	5	Accounts of Credit on Government and other authorised Securities	2,11,92,987	5	5
				Bills discounted and purchased	3,26,30,181	6	6
				Balances with other Banks	24,19,347	7	4
				Bullion	247	13	2
				Dead Stock	17,90,611	2	8
				Stamps	15,168	1	2
				Sundries	14,19,938	15	4
Other Deposits at Head Office and Branches	10,25,01,682	6	2		10,57,99,669	3	7
Bank Post Bills, etc.	17,06,079	14	8				
Sundries	20,56,709	10	4	Cash and Currency Notes at Head Office R *2,12,50,713 a. 8 p. 7; Cash and Currency Notes at Branches R †2,68,34,947 a. 10 p. 5	4,80,85,661	3	0
RUPEES	15,38,85,330	6	7	RUPEES	15,38,85,330	6	7

* Includes Sovs. and ½ Sovs., value R23,46,195 0 0
† Do. do. do. „ 2,88,105 0 0

R26,34,300 0 0

By order of the Directors,

BANK OF BENGAL;
Calcutta, the 19th January 1905.

H. F. FRESHWATER,
Chief Accountant.

W. D. CRUICKSHANK,
Secretary and Treasurer.

Rate for Demand Loans 6 per cent.
Percentage 39·84.

SURVEY OF INDIA.

CORRIGENDUM.

Calcutta, the 16th January 1905.

In this Department Notification of 6th January 1905, published in Part II of the *Gazette of India*, dated 14th idem, *for* " No. 58 " *read* " No. 68."

T. F. B. RENNY-TAILYOUR, Bt. Lt.-Col., R.E.,
for Surveyor General of India.

DIRECTOR-GENERAL, INDIAN MEDICAL SERVICE.

NOTIFICATION.

Simla, the 10th January 1905.

No. 1.—Senior Assistant Surgeon and Honorary Captain A. J. Pullen of the Indian Subordinate Medical Department (Bengal) is ap pointed (sub. *pro tem.*) to the Medical Store Depôt, Calcutta, with effect from the 30th September 1904.

E. ROBERTS, M.B., Major, I.M.S.,
for Director-General, Indian Medical Service.

NORTH-WESTERN RAILWAY.

NOTIFICATION.

Lahore, the 13th January 1905.

No. 1.—Mr. A. T. Stowell, Assistant Traffic Superintendent, class III, grade 1, of the Superior Revenue Establishment of State Railways, is granted, under Articles 233, 246 and 338 of the Civil Service Regulations, combined leave for nine months, *viz.*, privilege leave for three months and furlough for the remaining period, with effect from the 15th February 1905, or such subsequent date as he may be permitted to avail himself of it.

S. FINNEY,
Manager, North-Western Railway.

NORTHERN INDIA SALT REVENUE DEPARTMENT.

NOTIFICATIONS.

Agra, the 10th January 1905.

No. 250.—Mr. A. M. Young, Assistant Superintendent, 2nd grade, is appointed an Assistant Superintendent, 1st grade, sub. *pro tem.*, with effect from the 7th November 1904, in the vacancy resulting from Mr. J. G. Hennessy's deputation, or until further orders.

No. 251.—Mr. G. H. F. Wilson, Assistant Superintendent, 1st grade, is appointed to officiate as Superintendent, 4th grade, with effect from the 9th December 1904, during the absence on privilege leave of Mr. A. E. Cline, Assistant Commissioner, or until further orders.

No. 252.—Lala Sheo Pershad, Rai Sahib, Assistant Superintendent, 1st grade, is appointed to officiate as Superintendent, 4th grade, with effect from the 2nd November 1904, during the absence on deputation in Sind and on privilege leave of Mr. G. F. Buckley, Assistant Commissioner, or until further orders.

R. M. DANE,
Commissioner, Northern India Salt Revenue.

EASTERN BENGAL STATE RAILWAY.

NOTIFICATION.

Calcutta, the 13th January 1905.

No. 1.—Mr. G. S. Bocquet, Assistant Traffic Superintendent, class III, grade 3, of the Superior Revenue Establishment of State Railways, is granted, under paragraph 94-A. Chapter VIII, Volume IV, and paragraph 191, Chapter II, Volume I of the Public Works Department Code, language leave for three months, with effect from the 1st January 1905, or from such subsequent date as he may avail himself of it.

J. MANSON,
Offg. Manager.

TREASURE TROVE.

NOTICE.

Notice is hereby given that the stone slab marking the burial place of Sarah Ellen (Born 3rd March 1846—Died 10th June 1847), daughter of Hudleston Stokes, I.C.S., at Kondavid, Narsarowpet Taluk, Guntur District, Madras Presidency, is broken and requires replacing. Persons interested in the family of the deceased should apply to the undersigned if they wish to have it restored.

C. KRISHNASWAMI,
for Collector.

GUNTUR DISTRICT COLLECTOR'S OFFICE,
28th December 1904.

ORDERS BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

1. THE undermentioned candidates have passed the M.A. Examination in 1904:—

ENGLISH.

CLASS I.

	Mukhopadhyay, Amalkrishna ...	Presidency College.

CLASS II.

(In order of merit.)

1.	Mukhopadhyay, Dhirendrakumar ...	Presidency College.
2.	„ Nirmalchandra ...	Ditto.
3.	Chattopadhyay, Asutosh	Ditto.
4.	Chaudhuri, Bhupendranarayan ...	Bangabasi College.

CLASS III.

(In order of merit.)

1.	Chattopadhyay, Prabodhchandra ...	General Assembly's Institution.
2.	Basu, Manindranath	Ditto.
3.	Pal, Gopalkrishna	Presidency College.
4.	Muhammad Hasan Jan	Ditto.
5.	Bandyopadhyay, Sarojranjan	Bangabasi College.
6.	Lahiri, Bidhuranjan	Victoria College, Cooch Behar.

SANSKRIT (A).

CLASS III.

	Debray, Sukeschandra	Private student.

PERSIAN.

CLASS I.

	Kunjlal R. Dilwali	Teacher.

CLASS II.

(In order of merit.)

1.	Abu Muhammad Mahfeez	Free Church of Scotland's Institution and Duff College.
2.	Ali Ahmad	Private Student.
3.	Abul Mohomed Rashad	Ditto.

CLASS III.

(In order of merit.)

1.	Hargovind Prasad Nigam	Private Student.
2.	A. F. M. Abdul Ali	Ditto.

HISTORY.

CLASS I.

(In order of merit.)

1.	Bandyopadhyay, Dharmadas	Free Church of Scotland's Institution and Duff College.
2.	Chattopadhyay, Jatindramohan ...	Ditto.

CLASS II.

(In order of merit.)

1.	Sen, Debendranath	Presidency College.
2.	Gupta, Asokchandra	Ditto.
3.	Ghosh, Syamacharan	Free Church of Scotland's Institution and Duff College.
4.	Sen, N.	Presidency College.

CLASS III.

	Chattopadhyaya, Satyabrata	Private Student.

MENTAL AND MORAL SCIENCE.

CLASS I.

Chakrabarti, Praphullakumar ... ... Presidency College.

CLASS II.

Dewan Chand ... ... Private Student.

CLASS III.

(In order of merit.)

1. Chakrabarti, Bamacharan ... ... Private Student.
2. Ray, Susilkumar ... ... General Assembly's Institution.
3. Bhattacharyya, Rajendranath ... Ditto.
4. Datta, Jitendrachandra ... ... Presidency College.
5. Dharani Dhar ... ... Private Student.

MATHEMATICS (A).

CLASS II.

Kaza Purushottum ... ... Private Student.

CLASS III.

(In order of merit.)

1. Bandyopadhyay, Gajanan ... ... General Assembly's Institution.
2. Dasgupta, Satischandra ... ... Ditto.

MATHEMATICS (B).

CLASS II.

(In order of merit.)

1. Das, Amarendranath ... ... Presidency College.
2. Gupta, Kisorimohan ... ... Ditto.

CLASS III.

(In order of merit.)

1. Ray, Khagendranath ... ... Metropolitan Institution.
2. Dasgupta, Lalitmohan ... ... Presidency College.
3. Majumdar, Rameschandra ... ... Ditto.

NATURAL AND PHYSICAL SCIENCE (A).

CHEMISTRY.

CLASS II.

Niyogi, Panchanan ... ... Presidency College.

CLASS III.

(In order of merit.)

1. Chattopadhyay, Gopendrabhushan ... Presidency College.
2. Mukhopadhyay, Batukdeb ... ... Private Student.
3. " Satischandra ... ... Presidency College.
4. Mitra, Praphullachandra ... ... Ditto.

NATURAL AND PHYSICAL SCIENCE (B).

PHYSICS.

CLASS III.

Bhattacharyya, Tarakeswar ... ... Private Student.

NATURAL AND PHYSICAL SCIENCE (C).

PHYSICS.

CLASS II.

(In order of merit.)

1.	Sen, Dwijendramohan	Presidency College.
2.	Sarkar, Jyotishchandra	Ditto.

CLASS III.

(In order of merit.)

1.	Bandyopadhyay, Thakurdas	Presidency College.
2.	De, Makhanlal	Ditto.
3.	Das, Krishnalal	Ditto.
4.	Pal, Saradaprasanna	Ditto.

NATURAL AND PHYSICAL SCIENCE (D).

BOTANY.

CLASS II.

Day, D. L. ... ... Private Student.

CLASS III.

Baruya, Jogindranath ... ... Bangabasi College.

2. On the recommendation of the Board of Examiners for the Premchand Roychand Studentship Examination of 1904, a studentship of Rs. 1,400 a year on the subjects of Pure and Mixed Mathematics, has been awarded to Phanindralal Gangopadhyay, M.A., of the Presidency College.

The studentship will be tenable, in the first instance, for two years, during which the student will be expected to carry on some special investigation or work in the subjects in which the studentship has been awarded. The studentship will be extended to a further period of three years, provided the student satisfies the Syndicate that he has carried out such investigation or work, and he continues it during this further period. At the end of each year after the first year, the student will be required to submit to the Syndicate a report of the work in which he has been engaged during that year.

SENATE HOUSE,
The 14th January 1905.

K. C. BANURJI,
Registrar, Calcutta University.

CALCUTTA UNIVERSITY.

NOTICE.

It is notified for general information that a Convocation of the Senate of the University of Calcutta for conferring degrees will be held at the Senate House, College Square, on Saturday, the 11th February 1905, at 3 P.M.

Graduates of the University in academic costume will be admitted to the Convocation on presenting themselves at the Senate House at 1 P.M.

K. C. BANURJI,
Registrar, Calcutta University.

SENATE HOUSE;
The 14th January 1905.

THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL AND CHIEF COMMISSIONER, NORTH-WEST FRONTIER PROVINCE.

NOTIFICATIONS.

Peshawar, the 14th January 1905.

No. 8.—Captain W. H. Leonard, I.M.S., assumed charge of the Civil Medical duties of the Dera Ismail Khan District on the afternoon of the 31st of December 1904, relieving Captain S. A. Harriss, I.M.S.

No. 9.—Lieutenant W. Tarr, I.M.S., assumed charge of the Civil Medical duties of the Dera Ismail Khan District on the forenoon of the 7th of January 1905, relieving Captain W. H. Leonard, I.M.S.

No. 10.—Captain C. E. Southon, I.M.S., assumed charge of the Civil Medical duties of Chakdarra on the forenoon of the 1st of January 1905, relieving Lieutenant F. Norman-White, I.M.S.

No. 11.—The services of the Reverend C. Stewart, Chaplain of Hazara, are placed at the disposal of the Chief Commissioner and Agent to the Governor-General, Baluchistan, with effect from such date as he relinquishes charge of his duties at Abbottabad.

No. 12.—Under the authority conferred by the proviso to clause (*d*), section 17, of the Indian Registration Act, 1877, the Chief Commissioner is pleased to exempt from the operation of clause (*d* of that section (that is from compulsory registration) all leases executed in any district of the North-West Frontier Province by, or on behalf of, or in favour of, Government the terms granted by which do not exceed five years and the annual rents reserved by which do not exceed R50.

By order,

T. COPELAND,
Assistant Secretary to the Chief Commissioner,
N.-W. F. Province.

APPOINTMENT.

The 10th January 1905.

No. 5.—Mr. P. J. G. Pipon, I.C.S., Assistant Commissioner, Mardan, is appointed to officiate as Deputy Commissioner of the Peshawar District, *vice* Major C. B. Rawlinson, C.I.E., officiating as Revenue Commissioner, and assumed charge of his duties on the forenoon of the 3rd January 1905.

No. 6.—Captain E. H. S. James, I. A., is placed in charge of the Mardan Sub-Division of the Peshawar District, and assumed charge of his duties on the afternoon of the 2nd January 1905, relieving Mr. P. J. G. Pipon, transferred.

The 14th January 1905.

No. 7.—On transfer from the Kohat District Mr. T. B. Copeland, Assistant Commissioner, is appointed to officiate as Assistant Secretary to the Chief Commissioner, North-West Frontier Province, and assumed charge of his duties on the forenoon of the 9th January 1905.

By order,

F. W. JOHNSTON,
Secretary to the Chief Commissioner,
N.-W. F. Province.

NORTH-WEST FRONTIER PROVINCE—MEDICAL DEPARTMENT.

Weekly Return of Births and Deaths registered at the undermentioned Municipal Towns in the North-West Frontier Province during the week ending Saturday, the 31st December 1904.

Number.	Districts.	Municipal Towns.	Population according to the Census of 1901.	Births.			Deaths.			Cause of death.								Infants under one year of age.			Ratio of births per 1,000 of population.	Ratio of deaths per 1,000 of population.	Number.
				Males.	Females.	Total.	Total.	Males.	Females.	Cholera.	Small-pox.	Plague.	Fever.	Dysentery and Diarrhœa.	Respiratory disease.	Injuries.	All other causes.	Males.	Females.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
1	Hazára	Abbottábad	3,395	5	1	6	1	...	1	...	...	...	...	...	...	...	1	...	1	1	92	15	1
2	Hazára	Nawashahr	4,114	...	2	2	3	1	2	...	...	...	2	...	...	...	1	1	...	1	25	38	2
3	Hazára	Buffa	7,029	7	9	16	1	...	1	...	...	...	1	...	...	...	...	...	...	...	113	7	3
4	Hazára	Haripur	5,578	6	1	7	7	3	4	...	1	...	6	...	...	...	...	1	...	1	65	65	4
5	Peshâwar	Peshâwar	73,343	25	19	44	28	15	13	...	...	...	22	...	...	1	5	2	3	5	31	20	5
6	Kohat	Kohat	18,092	4	4	8	5	2	3	...	...	...	4	...	...	...	1	1	1	2	23	14	6
7	Bannu	Bannu	10,070	12	8	20	7	5	2	...	...	...	...	...	...	...	7	4	2	6	104	36	7
8	Bannu	Lakki	5,218	3	7	10	5	3	2	...	...	...	4	...	...	..	1	1	...	1	100	50	8
9	Dera Ismail Khan	Dera Ismail Khan	28,287	12	7	19	18	7	11	...	..	...	8	2	5	...	3	2	5	7	35	33	9
10	Dera Ismail Khan	Kulachi	9,125	3	3	6	5	2	3	...	...	...	1	1	1	...	2	1	1	2	34	29	10
		TOTAL	164,251	77	61	138	80	38	42	...	1	...	48	3	6	1	21	13	13	26	44	25	

Remarks by the Administrative Medical Officer, North-West Frontier Province, on the general health of the Municipal Towns during the week ending Saturday, the 31st December 1904.

Births and deaths in Municipal Towns.—In the 10 Municipal Towns, 138 births were registered (77 males and 61 females), giving a birth-rate of 44 *per mille* of population; 80 deaths were registered (38 males and 42 females), giving a death-rate of 25 *per mille* of population.

Peshâwar, the 11th January 1905.

PAT. A. WEIR, Lt.-Col., I.M.S.,
Administrative Medical Officer, North-West Frontier Province.

NORTH-WEST FRONTIER PROVINCE—PUBLIC WORKS DEPARTMENT—IRRIGATION BRANCH.

Irrigation Operations of Fasl Rabi of 1904-05 up to 31st December 1904.

Canals.	Water distributed during December 1904. Depth in Canal at Regulating gauge. Authorized maximum gauge.	Actual throughout.	Gross consumption, cubic feet per second. Authorized full supply.	Actual average throughout.	Land irrigated (approximate). Zilla.	Acres.	Rainfall. Number of years on which average is struck.	Average.	During month.	Chief Crops (approximate). Name.	Area irrigated during December 1904.	Area irrigated to end of December 1904.	Area irrigated to end of December 1903.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
MAJOR IRRIGATION WORK.														
Swat River Canal—Supply utilised	...	...	...	301	Peshawar	104,319	18	0·53	2·65	Wheat	27,274	68,001	72,343	The canal ran throughout the month.
										Barley	6,315	12,750	11,234	
										Rape	802	2,400	2,017	
										Miscellaneous	5,364	16,787	16,354	
Escapage	...	...	...	5						Sugarcane	...	4,381*	5,242	
TOTAL	6·10	3·30	865	306		104,319	...	...	...		39,755	104,319	107,190	
MINOR IRRIGATION WORK.														
Kabul River Canal—Supply utilised	...	...	...	121	Peshawar	13,063	...	...	...	Wheat	2,421	5,898	5,675	The canal ran throughout the month.
										Barley	689	1,220	952	
										Rape	7	7	15	
Escapage	...	...	...	7						Miscellaneous	1,215	4,385	1,841	
										Sugarcane	...	1,553*	2,406	
TOTAL	4·50	2·40	330	128		13,063	...	...	...		4,332	13,063	10,889	
GRAND TOTAL	...	...	...	...		117,382	...	...	...		44,087	117,382	118,079	

* Sugarcane being irrigated in both seasons, the area sown and irrigated in the previous kharif is now included in the rabi statement.

J. BENTON,
Secretary for Irrigation, N.-W. Frontier Province.

Lahore, the 17th January 1905.

THE HONOURABLE THE RESIDENT IN MYSORE.

Judicial Department.

NOTIFICATION.

Bangalore, the 17th January 1905.

No. 3.—It is hereby notified that the undermentioned holidays will be observed during the year 1905 by the Civil Courts of the Civil and Military Station of Bangalore and of the Mysore Railways:—

Month.	Date.	Day of Week.	Festival.	Remarks.
January	13th and 14th	Friday and Saturday	Pongal	Hindu holidays.
February	*13th*	*Monday*	*Madhavanavami*	*Hindu partial holiday.*
Do.	15th and 16th	Wednesday and Thursday.	Bakrid	Muhammadan holidays.
March	*4th*	*Saturday*	*Sivaratri*	*Hindu holiday.*
Do.	8th	Wednesday	Ash-Wednesday	General holiday.
Do.	14th to 17th	Tuesday to Friday	Moharam	Muhammadan holidays.
Do.	17th	Friday	Last day of Moheram	General holiday.
Do.	20th	Monday	Holi Feast	Hindu holiday.
April	5th	Wednesday	Gentu New Year's day	Ditto.
Do.	13th	Thursday	Tamil New Year's day	Ditto.
Do.	14th	Friday	Sreerama Navami	Ditto.
Do.	21st to 24th	Friday to Monday	Easter holidays	General holidays.
May	3rd	Wednesday	Akhari Charshumba	Muhammadan holiday.
Do.	*9th*	*Tuesday*	*Sri Ramanujacharyar's Tirunakshatram.*	*Hindu partial holiday.*
Do.	*16th*	*Tuesday*	*Sri Sankaracharyar's Aradhanam.*	*Hindu holiday.*
June	1st	Thursday	Ascension day	General holiday.
Do	13th	Tuesday	H. H. the Maharaja's Birthday.	General holiday.
Do	26th	Monday	Emperor's Birthday	Ditto.
July	*21st*	*Friday*	*Tikachaiyara Punyadivasa.*	*Hindu partial holiday.*
August	14th	Monday	Asvalayana Sravani	Hindu holiday.
Do	15th	Tuesday	Apastamba Sravani	Ditto.
September	2nd	Saturday	Gauri	Ditto.
Do.	12th	Tuesday	Ananta Chaturdasi	Ditto.
Do.	28th	Thursday	Mahalaya Amavasya	Ditto.
Do.	29th	Friday	Commencement of Dasara	Ditto.
October	6th	Friday	Maha Navami	Ditto.
Do.	7th	Saturday	Vijaya Dasami	Ditto.
Do.	13th and 14th	Friday and Saturday	Shabé Barat	Muhammadan holidays.
Do.	27th	Friday	Dipavali	Hindu holiday.
November	29th	Wednesday	Ramzan	Muhammadan holiday.
December	24th to 31st.	Sunday to Sunday	Christmas	General holidays.

2. The last Saturday in each month may also be allowed as a holiday if the state of work permits but not otherwise. All Sundays in the year.

3. New year's day, Ganesha, Balipadyami, are omitted from the above list as they fall on Sundays.

4. The holidays in italics may be granted by the Judge or presiding officer only to the special classes named, if they can be allowed without hindrance to work generally.

5. The Courts abovementioned will be closed in continuation of the Easter holidays from the 25th April to 5th June 1905, inclusive, on account of the annual recess.

By order of the Court.

H. CHENNAYA,
Registrar.

OUDH AND ROHILKHAND RAILWAY.

NOTIFICATION.

Lucknow, the 18th January 1905.

No. 1.—Mr. C. N. D. Inglis, Assistant Locomotive Superintendent, class III, grade 4 of the Superior Revenue Establishment of State Railways, is granted, under article 311 of the Civil Service Regulations, furlough on medical certificate in India for six weeks, with effect from 12th November 1904.

H. P. BURT,
Manager, Oudh and Rohilkhand Railway.

TELEGRAPH DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 14th January 1905.

No. 60.—Under the authority conveyed in Government of India, Public Works Department, Resolution No. 848-T. E., dated the 22nd of July 1902, the following promotion is sanctioned, with effect from the 17th of November 1904:—

Name.	From	To
T. E. Luxa . . .	Sub-Assistant Superintendent, 2nd grade.	Sub-Assistant Superintendent, 1st grade.

S. H C. HUTCHINSON,
Director General of Telegraphs

The 14th January 1905.

No. 61.—Offices reported opened and closed during the week ending 7th of January 1905:—

Name of Office.	Where situated.	Date.	REMARKS.
	Government Telegraph Offices.		
Herbertpur	United Provinces of Agra and Oudh .	1st January . .	Opened.
Hsai-Hkao . . .	Lower Burma . . .	4th January . .	Closed.
Janumpet . . .	Madras	1st January . .	Opened.
Khushalgarh . .	Punjab and North-West Frontier Province.	4th January . .	Closed.
Takaw	Lower Burma	5th January . .	Opened.

The following alteration in the name of a Government Telegraph Office in Ceylon is notified:—

"Ahangama" instead of "Kataluwa".

The 19th January 1905.

No. 62.—Offices reported opened and closed during the week ending 14th of January 1905:—

Name of Office.	Where situated.	Date.	REMARKS.
	Government Telegraph Offices.		
Agra Civil Lines . . .	United Provinces of Agra and Oudh.	14th January .	Opened.
Gulzarbagh	Bihar	7th " .	Ditto.
Karungulam	Madras	10th " .	Ditto
Khushalgarh	Punjab and North-West Frontier Province.	11th " .	Ditto.
Lakhtar	Bombay	9th " .	Ditto.
	Railway Telegraph Offices.		
Agra Road	Agra-Delhi Chord Railway .	15th November.	Opened.
Asoti	Ditto . . .	7th November .	Ditto.
Badarpur	Ditto . . .	15th November.	Ditto.
Ballabgarh	Ditto . . .	Ditto. .	Ditto.
Bamnikhera	Ditto . . .	8th November .	Ditto.
Delhi Sadar	Ditto . . .	15th November.	Ditto.
Faridabad	Ditto . . .	Ditto. .	Ditto.
Hodal	Ditto . . .	Ditto. .	Ditto.
Kilokri	Ditto . . .	Ditto. .	Ditto.
Kosi	Ditto . . .	Ditto. .	Ditto.
Nizamuddin	Ditto . . .	Ditto. .	Ditto.
Palwal	Ditto . . .	Ditto. .	Ditto.
Sholaka	Ditto . . .	10th November .	Ditto.

T. D. BERRINGTON,
Director, Traffic Branch.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 17th January 1905.

No. 142-*Ap*.—Mr. D. J. C. Byrne is appointed to act as superintendent of post offices, 5th grade, with effect from the 24th December 1904, during the absence of Mr. J. A. Betham, superintendent of post offices, on deputation to act as Deputy Postmaster General, Eastern Bengal, or until further orders.

The 19th January 1905.

No. 178-*Ap*.—Mr. H. Tulloch, superintendent of post offices, 2nd grade, is promoted to the 1st grade, with effect from the 26th of August 1904.

The 20th January 1905.

No. 186-*Ap*.—The following acting appointments are made, with effect from the 9th January 1905, during the absence of Mr. G. W. Stanyon, superintendent of post offices, 2nd grade, on deputation to act as 4th Assistant Director General of the Post Office of India, or until further orders :—

Mr. T. S. Carroll, superintendent of post offices, 3rd grade, to act in the 2nd grade ;
Mr. J. Home, superintendent of post offices, 4th grade, to act in the 3rd grade ;
Mr. K. Amirthalingham Pillay, B.A., superintendent of post offices, 5th grade, to act in the 4th grade.

A. U. FANSHAWE,
Director-General of the Post Office of India.

DIRECTOR OF RAILWAY TRAFFIC.

NOTIFICATION.

Calcutta, the 19th January 1905.

No. 3.—Mr. E. Burton, Assistant Locomotive Superintendent, in class III, grade 2 of the Superior Revenue Establishment of State Railways, is appointed to officiate as District Locomotive Superintendent on the Oudh and Rohilkhand Railway in class II of that establishment, with effect from the 1st January 1905, and until further orders.

G. F. WILSON, Colonel, R.E.,
Director of Railway Traffic.

GOVERNMENT CINCHONA FEBRIFUGE.

Cinchona Febrifuge can be purchased by all Government officers, wholesale buyer taking *five pounds* and upwards at a time, and the General Public, from the Superintendent Botanic Garden, Calcutta, at the following rates :—

	Government officers.	General public.	Postage extra.
	R	R	Annas.
1-pound tin .	7-8	9	8
½ " .	3-12	4-8	6
¼ " .	1-14	2-4	4

PURE SULPHATE OF QUININE AND SULPHATE OF CINCHONIDINE

Manufactured at the Bengal Government Cinchona Plantation.

From 1st April 1904 the price of these articles will be as follows :—

Quinine 1-pound tin,	R16,	or post-free,	R16-8
½ "	R8,	"	R8-6
¼ "	R4,	"	R4-6
Cinchonidine 1 "	R12,	"	R12-8
½ "	R6,	"	R6-5
¼ "	R3,	"	R3-6

Analysis shows these articles to be of the purest manufacture ; and they are guaranteed to be free from wilful admixture with the inferior alkaloids. They are for sale only to Government officers, and only for cash, and may be had from the Superintendent, Botanic Garden, Sibpur, near Calcutta. Cinchonidine can also be purchased by dealers at the following rates :—

1 lb tin R18 or post-free R18-8.
½ lb " R9 " R9-6.
¼ lb " R4-8 " R4-14.

GOVERNMENT PUBLICATIONS FOR SALE

BY THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA, 8, HASTINGS STREET, CALCUTTA.

A General Catalogue of all Government Publications may be obtained gratis from the Government Central Press, Calcutta.

All books published by the Superintendent of Government Printing, India, can be purchased either directly or through the following or any other booksellers:—

AGENTS IN EUROPE.

Mr. E. Arnold, 41 and 43, Maddox Street, Bond Street, W. London.
Messrs. Constable & Co., 16, James Street, Hay Market, W. London.
Messrs. Kegan Paul, Trench, Trübner & Co., Charing Cross Road, London.
Mr. Bernard Quaritch, 15, Piccadilly, London.
Messrs. P. S. King & Son, 2 & 4, Great Smith Street, Westminster.
Messrs. H. S. King & Co., 65, Cornhill, and 9, Pall Mall, London, Agents for the sale of the Army List.
Messrs. Grindlay & Co., 54, Parliament Street, London S. W., Agents for the sale of the Army List.
Mr. Otto Harrassowitz } Leipzig.
Mr. Karl Hiersemann } Leipzig.
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Messrs. Thacker, Spink & Co., Calcutta and Simla.
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Messrs. A. J. Combridge & Co., Bombay.
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Superintendent, American Baptist Mission Press, Rangoon.
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Mr. N. B. Mathur, Superintendent, Nazair Kanun Hind Press, Allahabad.
Manager, Educational Book Depôts, Nagpur and Jubbulpore.*
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Manager, *East Coast News*, Vizagapatam.*
Manager, "The Agra Medical Hall and Co-operative Association, Limited" (Successors to A. John & Co., Agra).*
Mr. T. K. Seetharama Aiyar, Kumbakonam.*
Lala Debi Prasad, Vakil and Manager of Law Press, Cawnpore.*
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H. Dowman, Esq. (late Extra Assistant Superintendent, Survey of India), Allahabad.*
H. Liddell, Esq., Printers, etc., 7, South Road, Allahabad.*

*Agents for sale of the Legislative Department publications.

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Books and Acts required for the public service should be obtained through Local Governments to whom the applicant is subordinate.

Application for Government publications which are no longer in print should be made to the Agents of the particular Government under whose orders they were originally issued.

The amounts within parentheses are for packing and postage.

LIST OF NEW BOOKS PUBLISHED DURING THE CURRENT QUARTER.

LEGISLATIVE DEPARTMENT.

The Central Provinces Code, 3rd Edition, 1905. Cloth. Super Royal 8vo. R4 or 6*s.* (6*a.*)

The Bengal Code, Volume I, 3rd Edition, 1905 (New ready). Cloth. Super Royal. Price all 5 Volumes R30 or 45*s.* (.)

HOME DEPARTMENT.

Imperial Library List of Additions, January 1905. No. 5. Foolscap. Paper cover. As. 8 or 9*d.* (2*a.*)

REVENUE AND AGRICULTURE DEPARTMENT.

Annual Administration Report of the Civil Veterinary Department in India for the official year 1903-1904. Foolscap. Paper cover. 12*a*. or 1*s*. (2*a*.)

Records of the Botanical Survey of India, Vol. IV, No. 1 (An Epitome of the British Indian Species of impatients by Sir J. D. Hooker, G.C.S.I., C.B., F.R.S. Part I. Royal 8vo. Paper cover. 3*a*. or 4*d*. (1*a*.)

Rule framed under Section 20 of the Indian Mines Act, 1901 (VIII of 1901), prescribing the Compulsory Submission of Annual returns of output and labour of Indian Mines. Foolscap. 0-0-6. (1*a*.)

FINANCE AND COMMERCE DEPARTMENT.

List of Officers in the Finance and Commerce Department corrected to 1st December 1904. As. 4 or 5*d*. (1*a*.)

STATISTICAL DEPARTMENT.

Sea-Borne Trade and Navigation Accounts of British India for the month of November 1904. No. 8 of 1904-1905. Royal 8vo. Stitched. 8*a*. or 9*d*. (2*a*.)

Accounts of the External Land Trade of British India for the month of September 1904. No. 6 of 1904-1905. Royal 8vo. Stitched. 8*a*. or 9*d*. (2*a*.)

Annual Statement of the Sea-Borne Trade and Navigation of British India with the British Empire and Foreign Countries in the year ending March 31st, 1904 and the four preceding years. 38 issue. Vol. I. Super Royal. Board. R3 or 4*s*. 6*d*. (12*a*.)

Agricultural Statistics of India for the years 1898-99 to 1902-03 in two Volumes. Foolscap. Board. Both Volumes. R3-8*a*. or 5*s*. 3*d*. (12*a*.)

Accounts relating to the Trade carried by rail and river in India in the quarter ending June 1904, compared with the corresponding period of the years 1902 and 1903. No. 1 of 1904-05 Foolscap. Paper cover. As. 8 or 9*d*. (3*a*.)

Statistics of Cotton Spinning and Weaving in the Indian Mills in October 1904. Royal 8vo. Stitched. As. 2 or 2*d*. (1*a*.)

Annual Statement of the Sea-Borne Trade and Navigation of British India with British Empire and Foreign Countries in the year ending March 31st, 1904, and the four preceding years. 38 issue. Vol. II. Super Royal. Board. R3 or 4*s*. 6*d*. (10*a*.)

LIST OF BOOKS PUBLISHED FROM JULY TO 31st DECEMBER 1904.

LEGISLATIVE DEPARTMENT.

The Indian Registration Act, 1877 (III of 1877), as modified up to 1st April, 1900, with foot-notes brought down to 1st November, 1902. 11*a* (2*a*.)

The Indian Emigration Act, 1883 (XXI of 1883), as modified up to 1st December, 1902. (11*a*.)

Act XXX of 1852. An Act for the Naturalization of Aliens. As modified up to 1st December, 1902. 2*a*. (1*a*.)

Act V of 1861 The Police Act, 1861. As modified up to 7th March, 1903. 7*a*. 6*p*. (1*a*.)

Act X of 1873. The Indian Oaths Act. As modified up to 1st February, 1903. 3*a* 9*p*. (1*a*.)

Act XIX of 1883. The Land Improvement Loans Act, 1883. As modified up to 1st February, 1903. 2*a* 6*p*. (1*a*.)

Act XII of 1884. The Agriculturists' Loans Act, 1884. As modified up to the 15th December, 1896, and with foot-notes brought down to the 1st February, 1903. 2*a*. (1*a*)

Act IX of 1890. The Indian Railways Act, 1890. As modified up to 1st May, 1896, with foot-notes brought down to 1st January, 1903. 15*a* (3*a*.)

Act XXXIV of 1850. The State Prisoners Act, 1850. As modified up to 30th April, 1903. 2*a*. 6*p*. (1*a*.)

Act XXXIV of 1858. The Lunacy (Supreme Courts) Act, 1858. As modified up to 30th April, 1903. 4*a*. 3*p*. (1*a*.)

Act XXXV of 1858. The Lunacy (District Courts) Act, 1858. As modified up to 30th April, 1903. 2*a* 3*p*. (1*a*.)

Act V of 1873. The Government Savings Banks Act, 1873. As modified up to 1st April, 1903. 3*a*. 6*p*. (1*a*.)

Act II of 1886. The Indian Income Tax Act, 1886. As modified up to 1st April, 1903. 8*a*. (1*a*. 6*p*.)

Act I of 1878. The Opium Act, 1878. As modified up to 1st December, 1896, with foot-notes brought down to 1st March, 1903. 5*a*. 6*p*. (1*a*.)

Act III of 1865. The Carriers Act, 1865. As modified up to 31st May, 1903. 3*a*. (1*a*.)

Act IX of 1897. Amending the law relating to Government and other Provident Funds. As modified up to 1st May, 1896, with foot-notes brought down to 1st January, 1903. 1*a*. 6*p*. (1*a*.)

Act No. XII of 1855 (Legal Representatives Suits), as modified up to 1st November, 1904. 1*a*. 6*p*. (1*a*.)

Act No. IX of 1860 (Employers and Workmen (Disputes)), as modified up to 1st December, 1904. 1*a*. 6*p*. (1*a*.)

Act No. XXI of 1860 (Societies Registration), as modified up to 1st December, 1904. 2*a*. 9*p*. (1*a*.)

The Punjab Laws Act, 1872 (IV of 1872), as modified up to 1st November 1904. 7*a*. (1*a*.)

The Indian Christian Marriage Act, 1872 (XV of 1872), as modified up to the 1st December, 1904. 10*a*. (1*a*.)

Act No. X of 1891 (Indian Penal Code Amendment), as modified up to 1st December, 1904. 1*a*. (1*a*.)

The Indian Petroleum Act, 1899 (VIII of 1899), as modified up to the 1st December, 1904. 7*a*. (1*a*.)

The Indian Extradition Act, 1903 (XV of 1903), as modified up to 1st December, 1904. 5*a*. 6*p*. (1*a*.)

Act V of 1869. The Indian Articles of War, as modified up to 1st December, 1904. Royal 8vo. Stitched. R1-2*a*. (3*a*.)

Act XV of 1881. The Indian Factories Act, 1881, as modified up to the 1st December, 1904. Royal 8vo. Stitched. 5*a*. 6*p*. (1*a*. 0*p*.)

Act V of 1883. The Indian Merchant Shipping Act, 1883, as modified up to the 1st December, 1904. Royal 8vo. Stitched. 6*a*. (1*a*.)

HOME DEPARTMENT.

Quarterly List of Officers in the Departments of the Government of India, July to September 1904. Foolscap. Paper cover. 4*a* or 5*d*. (1*a*.)

The Fauna of British India, including Ceylon and Burma. Rhynchota, Vol. II, Part II, (Heteroptera). By W. L. Distant. Super Royal 8vo. Paper cover. R7-8 or 10*s*. (4*a*.)

Linguistic Survey of India, Vol. III, Tibeto-Burman Family, Part II, Specimens of the Bodo, Naga and Kachin Groups. Compiled and edited by G. A. Grierson, C.I.E., Ph. D., D.Litt., I.C.S. (Retd.) Super Royal 4to. Cloth. R6-8*a*. or 9*s*. 9*d*. (R1.) Paper cover. R5 or 7*s*. 6*d*. (14*a*.)

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Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India. Specificity of Anti-venomous Sera (second communication), by Captain Geo. Lamb, M.D. (Glasg.), I.M.S. New series. No. 10. Super Royal 4to. Limp cover. 8*a*. or 9*d*. (3*a*.)

Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India. On a parasite found in persons suffering from enlargement of the spleen in India, by Lieut. S. R. Christophers, M.B., I. M.S. New series. No. 11. Super-Royal 4to. Limp cover. R2 or 3*s*. (3*a*.)

Report on the Administration of Criminal Justice in Lower Provinces of Bengal during the year 1903. Foolscap. Paper cover. R1 or 1*s*. 6*d*. (2*a*.)

Imperial Library List of Additions, September to December 1904, No. 1 - 4. Foolscap. Paper cover. As. 8 or 9*d*. (2*a*.) each.

Report on the Administration of Civil Justice in the Lower Provinces of Bengal during the year 1903. Foolscap. Paper cover. R1 or 1*s*. 6*d*. (3*a*.)

Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India on the Morphology, Teratology and Declinism of the Flowers of Cannabis. By Major D. Prain, M.B., I.M.S. New series. No. 12. Super-Royal 4to. Limp cover. 14*a*. or 1*s*. 4*d*. (3*a*.)

Quarterly List of Officers in the Departments of the Government of India, October to December 1904. Foolscap. Paper cover. As. 4 or 5*d*. (1*a*.)

DEPARTMENT OF REVENUE AND AGRICULTURE.

Indian Art at Delhi, 1903. Being the Official Catalogue of the Delhi Exhibition, 1902-1903. By Sir George Watt. Royal 8vo. Full cloth. R5 or 7*s*. 6*d*. (10*a*.)

Records of the Botanical Survey of India, Vol. III, No. 1. (The vegetation of the district of Minbu in Upper Burma), by Captain A. T. Gaze, I.M.S. Royal 8vo. Paper cover. R1-8*a*. or 1*s*. (3*a*.)

Annual Report of the Board of Scientific Advice for India for the year 1902-1903. Foolscap. Paper cover. As. 6 or 7*d*. (2*a*.)

List of officers in the Department of Revenue and Agriculture, Government of India, and the Departments subordinate to it, corrected to 1st July 1904. Royal 8vo. Board. 8*a*. or 8*d* (2*a*.)

Report of the Chief Inspector of Mines in India for the year ending 31st December 1903. Foolscap. Board. As. 12 or 1*s*. 2*d*. (2*a*.)

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Manual of the More deadly Forms of Cattle disease in India, 1903. 3rd Edition (English). Royal 8vo. Full cloth. 12*a*. (3*a*.)

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History of Services of Officers holding Gazetted appointments under the Foreign Department corrected to 1st July 1903. Royal 8vo. Board. 12*a*. or 1*s*. (4*a*.)

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Report on the Administration of Berar for the year 1902-1903. Foolscap. Board. R2 or 3*s*. (2*a*.)

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List of Officers in the Finance and Commerce Department corrected to 1st May, 1st June and 1st July 1904. 4*a*. or 5*d*. (1*a*.) each.

History of Services of officers holding appointments in offices under the control of the Government of India, Finance and Commerce Department, corrected to 1st July 1904. Royal 8vo. Board 12*a* or 1*s*. (4*a*.)

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Civil Estimates for 1904-05 (in two volumes). Foolscap. Board. R3 or 4*s*. 6*d*. 13*a*.) per volume.

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Account of External Trade of British India for the months of March, April and May 1904. Nos. 12 of 1903-04 and 1 and 2 of 1904-05. Royal 8vo. Stitched. 8*a*. or 9*d*. (2*a*.) each.

Review of the Trade of India in 1903-04. Foolscap. Paper cover. 8*a*. or 9*d*. (3*a*.)

Accounts of the Trade carried by rail and river in India in the quarter, and in the twelve months ending March 1904, compared with the corresponding periods of the years 1902 and 1903, No. 4 of 1903-04. Foolscap. Paper cover. 8*a*. or 9*d*. (3*a*.)

Statistics of Cotton Spinning and Weaving in the Indian Mills in May 1904, and in the two months April and May 1904, compared with the corresponding period of 1902 and 1903. No. 2. Royal 8vo. Stitched. 2*a*. or 2*d*. (1*a*.)

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Accounts of the External Land Trade of British India for the months of June, July and August 1904. Nos. 3, 4 and 5 of 1904-1905. Royal 8vo. Stitched. 8a. or 9d. (2a.) each.

Statistics of Cotton Spinning and Weaving in the Indians Mills in July, August, September, 1904. Royal 8vo. Stitched. 2a. or 2d. (1a.) each.

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„ Index of 1902 and 1903 free.
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Vidhana Parijata. Vol. I, Fasc. 5 @ 6*a*.
Nyayavartikam. Fasc. 6 @ 6*a*.

LIST OF BOOKS PUBLISHED BY THE METEOROLOGICAL DEPARTMENT DURING THE CURRENT QUARTER.

Monthly Weather Review, July 1904. (Illustrated by 6 plates.) Quarto. Paper cover. R1.

LIST OF BOOKS PUBLISHED BY THE METEOROLOGICAL DEPARTMENT FROM 1ST JULY TO 31ST DECEMBER 1904.

Monthly Weather Review, January to June 1904. (Illustrated by 6 plates.) Quarto. Paper cover. R1 per month.

LIST OF NEW BOOKS PUBLISHED BY THE GEOLOGICAL SURVEY OF INDIA DURING THE WEEK ENDING 14th JANUARY 1905.

Records of the Geological Survey of India, Volume XXXII, Part 1. By the Director, Geological Survey of India. R1 per part or R2 per volume of 4 parts.

II D



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 21, 1905.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTES.

Lost.

The Government Promissory Note No. 025904 of the 3½ per cent. Loan of 1865 for R4,000 originally standing in the names of Gandory Bibi and Kartick Khettre, the proprietors, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the undersigned. The public are cautioned against purchasing or otherwise dealing with the above mentioned security.

Name of the Advertiser—KARTICK KHETTRE minor,
and survivor of
Gandory Bibi, by Monohur Das Khettre, and Balmukand Khettre, Guardians.
7 Kanu Lal's Lane, Burtola Street, Calcutta.

Lost.

The Government Promissory Note No. 031199 of the 3½ per cent. of 1900-01 for R1,000 (one thousand), originally standing in the name of Prosad Dass Boral and Brothers and last endorsed to Khiroda Sundari Dassi, the proprietress, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietress. The public are cautioned against purchasing or otherwise dealing with the above mentioned security.

Name of the Advertiser—KHIRODA SUNDARI DASSI.
Residence—Care of Narayan Chandra Roy, No. 16, Ramnarayan Bhattacharji's Lane, Calcutta.

Lost.

The Government Promissory Note No. 034618 of the 3½ per cent. Loan of 1842-43 for R500 originally standing in the name of Shib Chandra Chowdhury, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the undersigned. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—HEMANGINI DASYA, Executrix, estate, Shib Chandra Chowdhury.

Address—HEMANGINI DASYA, in the house of late Shib Chandra Chowdhury, Pabna.

UNCOVENANTED SERVICE FAMILY PENSION FUND.

NOTICE.

The Sixty-seventh Annual General Meeting of subscribers to the above Fund will be held in the Town Hall on Saturday, the 28th January 1905, at 5 P.M., to receive the report of the Directors; to lay before the Meeting the Books of the Fund together with an abstract statement of the accounts and a list of subscribers and incumbents, in accordance with the Fund Rule 58; and to fill by election under Rule 5 the three vacancies caused by the retirement by rotation of three Directors; also to elect Auditors for the ensuing year, as required by Rule 8.

By order of Directors,

RIVERS HOWE,
Secretary.

52-3, PARK STREET;
Calcutta, the 23rd December 1904.

Bengal and Madras Service Family Pension Fund.

NOTICE.

Established 14th January 1904.

As required under paragraph 13 of the rules of the Bengal and Madras Service Family Pension Fund published with the Government of India, Finance and Commerce Department, Resolution No. 271-P., dated 14th January 1904, a Statement of the Income and Expenditure of the Fund during the year 1903-1904 is published below. As no subscriber was admitted to the Fund during the period intervening between the date on which the Fund was established and the close of the official year 1903-1904, no balance sheet of the assets and liabilities of the Fund for that year was drawn up.

Statement of the Income and Expenditure of the Bengal and Madras Service Family Pension Fund during the year 1903-1904.

RECEIPTS.	R a. p.	EXPENDITURE.	R a. p.
DEPOSITS.—		Establishment	374 14 8
Preliminary deposits made by applicants for admission .	170 0 0	Medical Fees	80 0 0
DEPOSITS—		Printing Charges	350 0 0
Advanced by Government to meet the preliminary expenses in excess of the available assets . . .	636 0 8	Miscellaneous	1 2 0
TOTAL .	806 0 8	TOTAL .	806 0 8

M. H. OUNG,
Comptroller, India Treasuries.

IMPERIAL SECRETARIAT BUILDINGS,
Calcutta, the 14th January 1905.



SUPPLEMENT TO

The Gazette of India.

No. 3.} CALCUTTA, SATURDAY, JANUARY 21, 1905.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The* SUPPLEMENT *and* PART VI *of the* GAZETTE *can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.*

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA *is required by Law, or which has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 a.m. on Thursday, the 19th January 1905, based on the India Daily Weather Reports of the period.

The quiet and practically rainless weather which prevailed over the greater part of the Indian region during the week ending on January 12th, continued during the week under review over Burma, east Bengal, Gujarat and the Peninsula, where the weather was rainless or practically rainless from the 13th to the 19th. Over northern and central India, west Bengal and Orissa, on the contrary, the weather has been showery and unsettled.

On the 13th showers occurred over north-east India, the principal amounts reported having been :—1·56″ at Jessore, 1·19″ at Burdwan, and 0·80″ at Calcutta. On the 14th a few light showers were reported from Assam, from Kashmir and the west Punjab, the fall having been light and restricted, but on the following day the 15th, the weather was disturbed over a large part of north-west India, and showers were reported from the west Himalayas, Kashmir and the West Gangetic Plain, the heaviest falls on the plains having been 0·65″ at Ambala. On the 16th and 17th the weather was finer but light showers continued to be reported from Assam, Bihar, Chota Nagpur, Orissa, the United Provinces and the west Himalayas, the largest rainfall amounts having been 0·79″ at False Point, and 0·64″ at Gopalpur. On the following day another very showery period commenced and during the 18th and 19th snow and rain were received over the west Himalayas and rain over Assam, the Gangetic Plain, the Himalayas and Sub-Himalayas, the North-West Dry Area, the Satpuras, the Central India Plateau and Orissa. The heaviest amounts reported were :—0·98″ at Pendra, 0·90″ at Chaibassa, and 0·86″ at Ranchi and Raipur.

The rainfall table shows that effective rain was received during the week under review over the Calcutta subdivision, the Assam, East Himalayas, East Gangetic Plain, West Himalayas, West Gangetic Plain, the North-West Dry Area, the East Coast (north) and the East Satpuras divisions and the Jhansi subdivision—the average actual rainfall ranging

from 1·25" in the Burdwan subdivision and 1·23" in the Ranchi subdivision to 0·13" in the Dinajpur subdivision and 0·15" in the Brahmaputra division.

The rainfall for the whole season from December 2nd to date exceeds the normal over Lower Burma, the Calcutta subdivision and the greater part of the Himalayas and Sub-Himalayas, the Gangetic Plain, the East Coast (north), the East Satpuras and the Central India Plateau divisions. The greatest excess is reported from Burdwan where the actual rainfall of the season is about six times the normal.

The snowfall over the western Himalayas was accompanied with and followed by very cold weather, the thermometer in the shade on the morning of the 19th falling to 26°·0 at Murree, and to 29°·1 at Simla, while on the ground in Simla the temperature fell to 26° on the 15th. Conditions remain unsettled in the north-west and further showery and disturbed weather appears likely over northern India.

RAINFALL DIVISION WITH REPRESENTATIVE STATION.	Rainfall sub-division named after representative station.	Rainfall data for week ending on 19th January 1905. Average actual rainfall.	Average normal rainfall.	Excess or defect in inches.	Rainfall data from 2nd December 1904 to 19th January 1905. Average actual rainfall of season to date.	Average normal rainfall.	Excess or defect in inches.	Seasonal percentage departure from normal. This week.	Last week.
		Inches.	Inch.	Inches	Inches.	Inches.	Inches.		
1. Burma Coast (Rangoon).	...	0·07	0·03	+0·04	0·30	0·36	— 0·06	— 17	— 30
2. Burma Wet (Bhamo).	...	0·01	0·04	—0·03	0·56	0·44	+ 0·12	+ 27	+ 38
3. Burma Dry (Mandalay).	...	0	0	0	0·44	0·40	+ 0·04	+ 10	+ 10
4. Delta of Bengal	Narayanganj	0·04	0·05	—0·01	0·16	0·56	— 0·40	— 71	— 76
	Calcutta	0·60	0·03	+0·57	0·61	0·27	+ 0·34	+126	— 96
5. Brahmaputra Valley (Sibsagar).	...	0·15	0·19	—0·04	0·24	0·77	— 0·53	— 69	— 84
6. Himalayas and Sub-Himalaya, East.	Dinajpur	0·13	0·06	+0·07	0·16	0·29	— 0·13	— 45	— 87
	Darbhanga	0·21	0·07	+0·14	0·59	0·30	+ 0·29	+ 97	+ 65
	Bahraich	0·35	0·15	+0·20	1·82	0·78	+ 1·04	+133	+133
7. Indo-Gangetic Plain, East.	Burdwan	1·25	0·02	+1·23	1·25	0·19	+ 1·06	+558	—100
	Patna	0·56	0·13	+0·43	0·80	0·43	+ 0·37	+ 86	— 20
8. Himalayas and Sub-Himalaya, West.	Simla	0·81	0·69	+0·12	4·37	2·71	+ 1·66	+ 61	+ 76
	Ludhiana	0·37	0·41	—0·04	2·65	1·76	+ 0·89	+ 51	+ 69
9. Indo-Gangetic Plain, West.	Cawnpore	0·22	0·15	+0·07	1·74	0·76	+ 0·98	+129	+149
	Lahore	0·20	0·21	—0·01	1·27	1·02	+ 0·25	+ 25	+ 32
10. N.-W. Dry Area (Bikaner).	...	0·20	0·17	+0·03	0·46	0·65	— 0·19	— 29	— 46
11. Baluchistan (Quetta)	...	0·47	0·36	+0·11	1·11	1·78	— 0·67	— 38	— 55
12. East Coast, North	Waltair	0·19	0·04	+0·15	1·60	1·07	+ 0·53	+ 50	+ 37
	Cuttack	0·40	0·03	+0·37	0·73	0·41	+ 0·32	+ 78	— 13
13. East Satpuras	Ranchi	1·23	0·03	+1·20	1·27	0·29	+ 0·98	+338	— 85
	Raipur	0·56	0·03	+0·53	0·63	0·44	+ 0·19	+ 43	— 83
	Jubbulpore	0·18	0·12	+0·06	0·76	0·81	— 0·05	— 6	— 16
14. Central India Plateau.	Jhansi	0·22	0·17	+0·05	1·50	0·92	+ 0·58	+ 63	+ 71
	Jaipur	0·02	0·09	—0·07	0·91	0·50	+ 0·41	+ 82	+117
	Indore	0	0·05	—0·05	0·04	0·32	— 0·28	— 88	— 85
15. West Coast	Calicut	0	0·16	—0·16	1·09	2·45	— 1·36	— 56	— 52
	Bombay	0	0·01	—0·01	0	0·13	— 0·13	—100	—100
16. Gujarat	Ahmedabad	0	0	0	0·05	0·07	— 0·02	— 29	— 29
	Rajkot	0	0	0	0·04	0·10	— 0·06	— 60	— 60
17. West Satpuras (Akola).	...	0·07	0·03	+0·04	0·09	0·72	— 0·63	— 88	— 97
18. Deccan	Bellary	0	0·02	—0·02	0·09	0·51	— 0·42	— 82	— 82
	Bijapur	0	0	0	0	0·27	— 0·27	—100	—100
	Hyderabad	0	0	0	0	0·09	— 0·09	—100	—100
19. South India	Mysore	0	0	0	0·05	0·24	— 0·19	— 79	— 79
	Madura	0	0·08	—0·08	1·39	2·67	— 1·28	— 48	— 46
20. East Coast, South (Madras).	...	0	0·34	—0·34	9·70	10·00	— 0·30	— 3	0

W. L. DALLAS,
for Meteorological Reporter to the Government of India and Director General of Indian Observatories.

J. WILSON,
Officiating Secretary to the Government of India.

SIMLA:
The 19th January 1905.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 14th January 1905.

Madras.—There was light rain during the week in the Carnatic, parts of the Central districts, Tinnevelly, Malabar, and in the hills, but none elsewhere. Irrigation supplies are insufficient in parts throughout except in the Circars and the hills. Ploughing, sowing, and transplanting are in progress generally. The standing crops are withering in parts throughout the Presidency except in the Circars and the hills. Harvests continue with poor to fair outturn. Pasture is insufficient in parts of Guntur, the Deccan, Nellore, and the Central and Southern districts. Fodder is procurable but is reported to be scanty in parts of the Godavari, Kistna, Chingleput, North Arcot, and Madura districts. The condition of cattle is generally good. Prices of rice are stationary in eleven districts; have fallen in seven others; and have slightly risen in the rest. Ragi has fallen in nine districts; is stationary in seven others; and has slightly risen in the rest. Cholam has fallen in four districts; has slightly risen in seven others; and is stationary in the rest. Cumbu is stationary in five districts; has slightly risen in six others; and has fallen in the rest.

Bombay.—There was no rain during the week. The rainfall has been insufficient in parts of Gujarat and the Deccan. The standing crops has been slightly damaged by frost in parts of Karachi and by blight in parts of Ahmednagar and Poona; they are suffering from insufficient moisture in parts of Karachi, Gujarat, the Deccan, and the Karnatak; and are generally in good condition elsewhere. Harvesting of autumn crops continues in parts of Surat, Colaba, and the Karnatak. Threshing is nearly completed in Ratnagiri and continues in parts of Larkana, the Upper Sindh Frontier, Khandesh, Nasik, Poona, Belgaum, and Kanara. Sowing of spring crops is completed in Thar and Parkar, Colaba, and Nasik, and continues in parts of Ratnagiri and Baroda. Cotton is slightly damaged by blight in parts of Bijapur and Dharwar; is withering in parts of Broach, the Karnatak, and Baroda; and is generally in fair condition in Khandesh and Wadhwan. Picking is nearly completed in Hyderabad and continues in parts of Thar and Parkar, Gujarat, and Khandesh. The fodder supply is sufficient except in parts of Karachi, Larkana, Hyderabad, Broach, Surat, Khandesh, and Baroda. Agricultural stock is sufficient and in good condition except in parts of Broach. The water-supply is adequate except in parts of Karachi, Nasik, satara, Bijapur, and Baroda. Prices have fallen in four districts; risen in three districts; and are stationary elsewhere. The daily average numbers on relief in Kaira for the week ending 7th instant was:—workers 2,244; dependants 164; gratuitously relieved in villages 46; total 2,454.

Bengal.—Rain is reported from almost every part of the Province, and the fall was moderately heavy at places. The rain has been beneficial to the standing spring crops. More rain is needed in Palamau. Slight damage to crops by hail is reported from Champaran and Darbhanga. Prospects are otherwise good. The harvesting of winter rice is nearly finished and threshing continues. There is no want of fodder or water. The price of common rice has risen in eight districts, has fallen in ten, and is stationary in the remainder.

United Provinces.—Rain has fallen in nineteen districts accompanied by a slight fall of hail in Basti. The spring and poppy crops are flourishing and are being weeded and irrigated in places. Sugarcane pressing is in progress. Slight damage is reported to the standing crops by insects in Unao, Cawnpore, and Fatehpur; and by rust in Hardoi, Bara Banki, Rai Bareli, and Ghazipur. Markets are well stocked and prices remain stationary.

Punjab.—Rain has fallen in parts of Hissar, Delhi, Ambala, Jullundur, and Shahpur, and slight showers are also reported in parts of Ferozepore, Lahore, Sialkot, and Multan.

Prices of most food grains remained unchanged in Hissar, Ambala, Jullundur, Ferozepore, Rawalpindi, and Multan; they have risen slightly in Lahore, Shahpur, and Mianwali, ; have fallen in Sialkot; and are unsteady in Delhi and Amritsar. Sowing of barley (spring crop) on unirrigated tracts is in progress in Sialkot, also pressing of sugarcane in Jullundur, Ferozepore, Amritsar, and Sialkot, and harvesting of *toria* in Amritsar and Sialkot. Wheat weeding in Jullundur and sowings of extra spring crops in Delhi are in progress Cotton picking is finished in Shahpur. The condition and prospects of the standing crops are fair to good; they are average in Rawalpindi, Mianwali (except on insecure lands where the spring crops are withering), and in Multan. The outturn of sugarcane is good in Jullundur aud average in Sialkot. Cattle are generally in good condition. Fodder is sufficient in all districts except in parts of Lahore, Amritsar, Sialkot, Shahpur, and Mianwali. Dry fodder is scarce in Jullundur.

North-West Frontier Province.—Showers have fallen in all districts except Peshawar and have benefited the standing crops. Spring sowings have been completed. The prospects of the crops are about average in Dera Ismail Khan and fair elsewhere. The condition of cattle is poor in Dera Ismail Khan. The water-supply from irrigation channels is normal. The stocks of food grains are sufficient. Fodder is procurable, but grass is scarce in Dera Ismail Khan. Prices are rising.

Burma.—Slight rain fell in Mergui only during the week. The reaping of wet weather paddy is completed in four more districts and threshing and winnowing are progressing. Cultivation of dry weather paddy is advancing steadily. Reaping of juar and late sesamum and sowing of tobacco continue. The crop prospects are favourable. The price of paddy has risen considerably in the Southern Shan States and slightly at two other centres; it has fallen considerably in Mandalay and Shwebo; and is unchanged elsewhere.

Central Provinces.—Very light showers fell during the week in five districts and have done some good, but more rain would be very beneficial, especially in Hoshangabad where wheat on uplands is reported to be withering. The harvesting and threshing of autumn crops and the picking of cotton have been almost completed. The spring crops are generally in good condition. Slight damage to the crops has been caused by hail in twelve villages of Balaghat; by frost in parts of Saugor and Jubbulpore; and by cloudy weather in Balaghat and Raipur. Scarcity of fodder and water continues in Amraoti and of water in the Katol tahsil of Nagpur. The price of gram has risen by 3 seers per rupee in Mandla and Chhindwara, while in Chanda it has fallen by 2½ seers. Juar has risen by 4 seers and 2 seers per rupee respectively in Chhindwara and Buldana, while it has fallen by 2 seers in Amraoti. Elsewhere prices are fairly steady.

Assam.—There was slight rain in some districts during the week. Hoeing and pruning of tea continue. Harvesting of late rice is nearly finished and the gathering of pulse and cotton and pressing of sugarcane are in progress. The outturn of late rice and cotton is generally good. Prospects of mustard, pulses, and sugarcane are fair. Prices of common rice—Silchar 19; Sylhet 18; Sibsagar 17; Dhubri, Tezpur, and Nowgong 16; and Gauhati and Dibrugarh 14 seers per rupee.

Mysore.—There was slight rain in parts of Kolar during the week. Prices are steady. Harvesting of paddy and sugarcane continues. The prospects of the season are fair in Bangalore, Kadur, and Shimoga, but are indifferent in other parts of the Province. Cattle are healthy. Water and fodder are available except in parts of the Tumkur, Mysore, Hassan, and Chitaldroog districts, where they are getting scarce.

Coorg.—Picking of coffee continues. Reaping of rice has commenced. Prices of food grains are stationary. Water and fodder are sufficient.

Hyderabad.—There was no rain during the week. Weeding for spring crops is progressing and the harvest has begun in eleven taluks, The crops are withering in twelve

taluks owing to the absence of late rain. Late rice sowings are going on and weeding has commenced in three taluks. In one taluk the water-supply is insufficient for late rice sowings in parts. Sowings are being confined to land under wells only. Fodder and water scarcity is reported from five taluks. Prices—wheat 13¾; coarse rice 9¾; and juar 23¾ seers per rupee.

Rajputana.—There was slight rainfall in Bikanir and Jaipur and showers varying from 2 to 75 cents in Kotah during the week. Watering of spring crops is in progress. The standing crops and their prospects are fair except in some places. Agricultural stock is satisfactory. Fodder is generally sufficient. Prices are rising in five States; falling in four; and are steady elsewhere. Emigration from Jaisalmer continues.

Central India.—There was slight rain in Gwalior and Indore, but none elsewhere during the week. Agricultural operations are in progress. The crops are in fair to good condition except in parts of Bhopawar, where they are slightly injured by insects. Agricultural stock and pasturage are generally good. Pasturage is indifferent in parts of Indore. Prices are falling in Bundelkhand and Bhopawar; are steady in Malwa; and are normal elsewhere. The opium crop is in good condition in Bhopal and Malwa and sowing, weeding, and watering continue in Gwalior, Indore, and Bhopawar.

Kashmir.—The weather is disturbed with partial snowstorms. Prices are stationary.

Jammu.—There was slight rain in the Jammu, Ramnagar, and Mirpur tahsils during the week. Prices are stationary. Wheat sells from 13 to 24 and maize 14 to 38 seers per rupee. The condition of the standing crops is fair. Fodder is sufficient. The recent rain has been beneficial to the standing crops.

Nepal.—Rainfall 0·17. The weather has been somewhat cloudy during the week. The standing crops are in good condition. The price of rice is seven seers per rupee.

J. WILSON,
Officiating Secretary to the Government of India.

WHOLESALE AND RETAIL PRICES IN THE FIRST HALF OF DECEMBER 1904 OF

RICE	MAIZE	TURMERIC
WHEAT AND FLOUR	GRAM AND PULSE	GRASS AND STRAW
BARLEY	GHI	JAWAR STALKS
JAWAR AND BAJRA	SUGAR	BHUSA
RAGI	SALT	SHEEP, GOATS, AND BULLOCKS
KANGNI	TOBACCO	

GOVERNMENT OF INDIA

FINANCE AND COMMERCE DEPARTMENT

WHOLESALE PRICES FOR THE FIRST HALF OF DECEMBER

DISTRICTS	RICE, UNHUSKED		RICE, HUSKED		WHEAT		FLOUR (WHEAT)		BARLEY		JAWAR	
	1904	1903	1904	1903	1904	1903	1904	1903	1904	1903	1904	1903
Burma*—												
Tenasserim—												
Mergui	...	...	...	...	...	...	...	...	...	...	...	...
Tavoy	...	...	27·59	29·23	...	...	...	...	...	...	...	...
Moulmein and Amherst	...	...	35·16	35·55	55·65	55·65	...	...	...	...	...	...
Pegu (deltaic)—												
Rangoon	...	...	25	22·54	28·57	28·57	...	...	...	...	...	...
Thòngwa	...	...	31·68	31·68	...	...	...	...	...	...	...	...
Bassein	...	...	3[illegible]·49	41·29	...	...	...	...	...	...	...	...
Pegu (inland)—												
Henzada	...	...	28·19	41·56	...	...	...	...	...	...	...	...
Toungoo	...	...	26·89	33·86	...	...	...	...	...	...	...	...
Upper Burma—												
Mandalay	...	...	31·07	34·59	21·55	37·21	...	...	...	...	...	...
Bamo	...	...	...	...	...	...	...	...	...	...	...	...
Pakôkku	...	...	32	37·65	...	...	...	...	...	...	...	...
Arakan—												
Kyaukpyu	...	...	...	...	...	...	...	...	...	...	...	...
Akyab	...	...	30·77	40	...	...	...	...	...	...	...	...
Assam—												
Brahmaputra—												
Goálpára	10·62	12·5	27·5	25	...	...	...	...	...	...	...	...
Gauhati	...	...	25	27·5	...	...	...	...	...	...	...	...
Bengal*—												
Eastern—												
Chittagong	...	...	28·75	28·75	...	...	...	...	...	...	...	...
Dacca	...	...	27·5	27·5	21·87	22·5	...	...	14·37	22·5	...	...
Deltaic—												
Midnapur	...	...	26·25	25	...	...	...	...	...	...	...	...
Calcutta	...	...	40	42·5	30	30	...	...	28·75	25	...	28·75
Central—												
Bardwan	...	...	29·37	33·12	...	...	...	...	...	...	...	...
Pabna	...	...	25·94	23·12	22·5	24·22	...	...	...	...	...	...
Northern—												
Rangpur	...	...	30	27·81	32·5	33·33	...	...	...	...	...	...
Orissa—												
Cuttack	...	...	23·28	20·16	27·19	30	...	...	...	...	...	...
Bihár, south—												
Patna	...	...	20·94	21·87	23·12	23·12	...	...	15	15	...	15·62
Bihár, north—												
Bhágalpur	...	...	24·37	28·75	23·75	26·41	...	...	16·25	22·34	...	...
Muzaffarpur	...	...	26·56	25	26·56	25	...	...	13·28	14·53	..	...
United Provinces:												
(a) AGRA—												
Eastern—												
Benares	16·2	15·99	31·93	27·13	24·17	25·78	30·57	31·04	15·47	17·5	15·47	17·08
Central—												
Cawnpore	14·27	15·99	26·67	29·63	23·54	24·22	26·67	28·59	13·33	17·08	11·77	15·68
Jhánsi	16·67	15·99	36·2	43·33	25·78	27·5	...	...	15·26	12·86	15·26	13·07
Western—												
Meerut	...	...	36·35 to 50	50	23·88	25·36	29·06	32·5	14·79	19·06	15·36	19·06
Agra	25	23·59	55·16	47·03	26·67	24·43	32·66	29·06	14·37	15·68	16·67	14·01
Submontane, west—												
Shahjahánpur	14·22	...	...	...	22·5	24·22	...	...	13·59	14·79	15·94	...
(b) OUDH—												
Southern—												
Lucknow	15·83	17·76	28·59	31·98	22·86	23·54	28·59	30·73	11·35	15·36	13·33	19·01
Northern—												
Fyzabad	15·94	18·28	36·25	40	24·22	25	...	...	14·27	15·99	...	...

* The figures under "Rice, husked" represent the prices of common rice

(*The figures state prices in rupees per ten maunds*)

Bajra		Ragi		Maize		Gram		Arhar dál		Ghi		Districts
1904	1903	1904	1903	1904	1903	1904	1903	1904	1903	1904	1903	
												Burma—
												Tenasserim—
...	...	...	...	...	...	...	...	...	...	...	...	Mergui
...	...	...	...	...	...	...	...	...	...	...	...	Tavoy
...	...	...	...	...	...	40·76	40·76	50	50	...	...	Moulmein and Amherst
												Pegu (deltaic)—
...	...	...	...	...	...	21·05	24·66	32·65	25·81	...	...	Rangoon
...	...	...	...	...	...	...	...	...	...	...	...	Thôngwa
...	...	...	...	...	...	28·19	37·65	...	...	...	...	Bassein
												Pegu (inland)—
...	...	...	...	...	...	33·87	...	45·71	48·12	...	...	Honzada
...	...	...	...	...	...	36·99	36·09	...	...	...	...	Toungoo
												Upper Burma—
...	...	...	...	13·45	...	25·4	33·16	45·71	47·76	...	...	Mandalay
...	...	...	...	...	...	...	...	...	...	...	...	Bamo
...	...	...	...	...	...	16·67	29·63	40·25	41·29	...	...	Pakôkku
												Arakan—
...	...	...	...	...	...	...	...	...	...	...	...	Kyaukpyu
...	...	...	...	...	...	38·1	40	50	50	...	...	Akyab
												Assam—
												Brahmaputra—
...	...	...	...	...	...	...	...	...	...	...	...	Goálpára
...	...	...	...	...	...	...	...	...	...	...	...	Gauhati
												Bengal—
												Eastern—
...	...	...	...	...	...	35	32·5	38·75	42·5	360	365	Chittagong
...	...	...	...	...	...	25	25	22·5	29·37	450	400	Dacca
												Deltaic—
...	...	...	...	...	...	25 to 32·5	26·25 to 31·25	35	45	345	325	Midnapur
27·5	26·25	...	...	22·5	22·5	27·5	25	42·5	45	370	410	Calcutta
												Central—
...	...	...	...	...	...	23·75	25	27·5	35	330	320	Bardwan
...	...	...	...	...	...	22·5	26·56	33·75	40·78	520	530	Pabna
												Northern—
...	...	...	...	...	16·25	23·75	26·25	32·5	37·81	375	333·12	Rangpur
												Orissa—
...	...	...	...	...	...	21·56	21·56	18·28	25	340	330	Cuttack
												Bihár, south—
...	...	...	14·06	14·37	14·06	19·06	18·75	25	19·37	300	260 to 270	Patna
												Bihár, north—
...	...	...	...	16·25	13·12	20·62	20·78	26·25	31·56	359	301·25	Bhágalpur
...	...	15·94	13·91	13·75	13·91	20	19·06	24·22	27·5	304·69	290·94	Muzaffarpur
												United Provinces:
												(a) Agra—
												Eastern—
17·08	17·08	...	...	13·85	15·26	18·85	18·28	27·03	34·27	335·26	325·99	Benares
												Central—
14·79	13·8	...	...	14·01	14·01	17·76	18·59	...	...	320	304·74	Cawnpore
15·09	17·19	...	...	...	12·29	17·97	17·4	...	...	309·74	291·09	Jhansi
												Western—
18·18	17·76	...	...	14·53	15·09	15·83	18·59	21·04	23·59	320	320	Meerut
19·53	15·62	...	...	14·27	17·03	18·59	19·37	28·59	40	316·04	310	Agra
												Submontane, west—
15·36	...	...	...	12·5	...	19·53	21·04	...	...	330 and 340	330	Shahjahánpur
												(b) Oudh—
												Southern—
14·79	19·01	...	...	12·5	14·27	19·37	20	...	...	320	310	Lucknow
												Northern—
...	...	...	...	13·75	15·36	17·6	18·12	...	...	340	350	Fyzabad

WHOLESALE PRICES FOR THE FIRST HALF OF DECEMBER—*continued*

DISTRICTS	SUGAR, RAW (Gur)		SALT		TOBACCO LEAF		TURMERIC		GRASS		STRAW	
	1904	1903	1904	1903	1904	1903	1904	1903	1904	1903	1904	1903
Burma—												
Tenasserim—												
Mergui	...	...	17·53	13·56	...	...	...	...	...	...	...	...
Tavoy	...	...	22·54	22·54	...	...	...	...	...	...	...	...
Moulmein and Amherst	...	...	18·77	18·77	...	...	...	...	...	...	...	...
Pegu (deltaic)—												
Rangoon	...	...	17·39	19·05	...	...	...	...	...	...	...	...
Thôngwa	...	...	22·46	22·46	...	...	...	...	...	...	...	...
Bassein	...	...	22·61	22·61	...	...	..	...	...	...	...	...
Pegu (inland)—												
Henzada	...	...	21·26	21·92	...	...	...	...	...	...	...	...
Toungoo	...	...	24·24	24·24	...	...	...	...	...	...	...	...
Upper Burma—												
Mandalay	...	...	22·54	22·54	...	...	...	...	...	...	...	...
Bhamo	...	...	...	...	...	...	...	...	...	...	...	...
Pakôkku	...	...	24·71	24·71	...	...	...	...	...	...	...	...
Arakan—												
Kyaukpyu	...	...	...	...	...	...	...	...	...	...	...	...
Akyab	...	...	25	26·67	...	...	...	...	...	...	...	...
Assam—												
Brahmaputra—												
Goálpára	65	52·5	...	...	...	...	...	...	...	...	...	...
Gauhati	...	...	...	...	...	...	...	...	...	...	...	...
Bengal—												
Eastern—												
Chittagong	53·75	60	28·75	26·25	76·25	122·5	...	...	..	...	...	...
Dacca	55	70	29·37	35	85	75	...	...	3·12	3·12	...	...
Deltaic—												
Midnapur	50 to 125	60 to 65	28·75	29·37	70 and 90	86·25 and 120	...	...	...	...	5	11·87
Calcutta	47·5	42·5	26·25	26·25	80	90	...	...	10	11·25	7·5	7·5
Central—												
Bardwan	50	50	28·75	28·12	...	...	...	...	...	...	5·62	5
Pabna	47·5	50	30	32·66	110	110	...	...	...	...	8·75	10
Northern—												
Rangpur	56·25	53·33	33·75	33·33	44·37	62·19	...	...	1·87	1·87	7·5	7·5
Orissa—												
Cuttack	42·5	42·5	25	25	42·5	42·5	...	...	4·37	4·37	5	5
Bihár, south—												
Patna	40	37·5	30	30	35	40	...	...	3·75	3·12	...	...
Bihár, north—												
Bhágalpur	30·94	36·25	28·75	31·56	50	60·47	...	...	...	...	...	...
Muzaffarpur	36·78	26·56	31·87	31·87	80	80	...	...	...	...	...	...
United Provinces:												
(a) AGRA—												
Eastern—												
Benares	43·12	43·12	...	...	...	...	...	...	...	...	...	...
Central—												
Cawnpore	38·07	40	...	...	58·75	57·5	70	57·5	...	...	...	...
Jhánsi	50	50	...	...	...	...	80	50	...	...	...	...
Western—												
Meerut	...	...	...	...	...	...	...	...	...	...	...	...
Agra	41·87	38·07	...	...	80	80	45	45	5	3·75	5	4·01
Submontane, west—												
Shahjahánpur	...	44·43	...	...	...	...	85 and 90	60 and 65	...	...	...	...
(b) OUDH—												
Southern—												
Lucknow	50	36·25	...	...	60	65	...	...	3·12	3·12	5	...
Northern—												
Fyzabad	33·75	36·87	...	...	...	...	...	...	...	...	...	...

(The figures state prices in rupees per ten maunds)

Districts	Jawar stalks 1904	Jawar stalks 1903	Bhusa 1904	Bhusa 1903	Sheep, per score 1904	Sheep, per score 1903	Goats, per score 1904	Goats, per score 1903	Plough bullocks, per pair 1904	Plough bullocks, per pair 1903
Burma—										
Tenasserim—										
Mergui	...	...	...	...	...	...	...	...	...	...
Tavoy	...	...	...	...	...	...	...	...	...	...
Moulmein and Amherst	...	...	...	...	...	...	...	...	...	...
Pegu (deltaic)—										
Rangoon	...	...	...	...	...	...	...	...	...	...
Thôngwa	...	...	...	...	...	...	...	...	...	...
Bassein	...	...	...	...	...	...	...	...	...	...
Pegu (inland)—										
Henzada	...	...	...	...	...	...	...	...	...	...
Toungoo	...	...	...	...	...	...	...	...	...	...
Upper Burma—										
Mandalay	...	...	...	...	...	...	...	...	...	...
Bamo	...	...	...	...	...	...	...	...	...	...
Pakôkku	...	...	...	...	...	...	...	...	...	...
Arakan—										
Kyaukpyu	...	...	...	...	...	...	...	...	...	...
Akyab	...	...	...	...	...	...	...	...	...	...
Assam—										
Brahmaputra—										
Goálpára	...	...	...	...	...	...	...	...	...	...
Gauhati	...	...	...	...	...	...	...	...	...	...
Bengal—										
Eastern—										
Chittagong	...	...	...	...	...	...	...	...	...	...
Dacca	...	...	...	...	...	...	...	...	...	...
Deltaic—										
Midnapur	...	...	...	...	...	...	...	...	...	...
Calcutta	...	...	...	...	...	...	...	...	...	...
Central—										
Bardwan	...	...	...	...	...	...	...	...	...	...
Pabna	...	...	...	...	...	...	...	...	...	...
Northern—										
Rangpur	...	...	...	...	...	...	...	...	...	...
Orissa—										
Cuttack	...	...	...	...	...	...	...	...	...	...
Bihár, south—										
Patna	...	...	...	...	...	...	...	...	...	...
Bihár, north—										
Bhágalpur	...	...	...	...	...	...	...	...	...	...
Muzaffarpur	...	...	...	...	...	...	...	...	...	...
United Provinces										
(a) AGRA—										
Eastern—										
Benares	...	...	...	...	...	...	...	...	...	...
Central—										
Cawnpore	...	...	...	...	70	70	...	...	...	...
Jhánsi	...	...	...	...	...	...	...	...	...	...
Western—										
Meerut	...	...	...	...	60	60	...	...	...	...
Agra	...	...	...	...	70 and 60	50 and 60	...	...	30	30
Submontane, west—										
Shahjahánpur	...	...	...	...	50 and 55	50 and 55	...	...	40 and 60	40 and 60
(b) OUDH—										
Southern—										
Lucknow	1·25	1·87	...	...	40	40	...	...	...	...
Northern—										
Fyzabad	...	...	...	...	...	...	...	...	30	30

WHOLESALE PRICES FOR THE FIRST HALF OF DECEMBER—*continued*

Districts	Rice, unhusked 1904	Rice, unhusked 1903	Rice, husked 1904	Rice, husked 1903	Wheat 1904	Wheat 1903	Flour (wheat) 1904	Flour (wheat) 1903	Barley 1904	Barley 1903	Jawar 1904	Jawar 1903
Rajputana—												
Eastern— Ajmer	12·5	12·5	...	...	26·4	32·03	...	...	17·34	20	16·67	16·67
Panjab—												
Southern— Ferozpur	16·72	15·36	41·37	44·37	23·12	22·19	23·59	27·5	12·97	15·31	12·97	15·31
Central— Lahore	23·49	21·04	45·73	42·08	22·55	22·92	27·81	27·13	12·92	14·53	12·71	15·68
South-eastern— Delhi	...	...	38·12	38·12	24·17	25	30·16	30·78	13·8	15·42	13·8	14·79
Submontane— Amritsar	21·04	21·61	36·35	38·07	21·87	21·61	25	24·22	...	...	...	16·67
Northern— Ráwalpindi	20	20	55·78	42·08	22·19	26·25	26·46	29·53	11·41	19·06	11·77	17·34
Western— Multan	17·4	18·18	27·55	30·78	27·08	28·54	33·33	34·01	14·27	17·34	14·79	16·67
Sind and Baluchistan—												
Karáchi	...	...	43·59	42·03	30·31	31·25	...	...	...	...	...	...
Shikárpur	...	...	40·31	...	27·34	25·94	...	...	13·75	...	...	...
Quetta	...	...	...	...	31·25 to 33·75	29·69 to 33·59	57·5	57·5	20 to 21·25	22·5 to 23·75	20·31	18·75
Bombay—												
Deccan and Karnátak—												
Dharwar	...	...	...	...	...	...	...	...	...	...	16·56	...
Sholapur	...	...	...	...	...	...	...	...	...	...	14·9	8·96
Poona	...	...	39·32	...	...	...	...	...	...	...	19·95	...
Khandesh and N.-E. Deccan—												
Ahmadnagar	...	...	37·45	...	26·16	...	...	...	...	...	...	...
Dhulia	...	...	...	...	...	31·72	...	...	...	...	...	...
Gujarat—												
Surat	23·07	...	...	...	33·85	...	...	...	...	...	24·18	16·56
Ahmadabad	...	...	...	...	...	...	...	...	...	...	...	...
Central Provinces— (a)												
Western— Nagpur	...	...	31	31	22	26	33·25	33·25	...	...	20·62	18·5
Central— Jubbulpore	...	...	29·62	30·75	25	25·75	32	30·75	...	...	15·37	14·75
Eastern— Raipur	...	...	25	27	22·5	23	29	29	...	...	...	...
Berar—												
Básim	...	...	33·87	...	22·75	32	...	...	...	...	15·37	15·37
Akola	...	...	41·25	75	29	38·5	37·5	50	...	...	15·37	18·75
Ellichpur	...	...	47	61·5	33·25	36·37	44·37	44·37	...	...	22·87	21·25
Amraoti	...	...	35	42·5	30	32·5	37	38	...	...	18	16·25
Madras—												
South, central—												
Coimbatore	...	...	...	...	...	...	...	...	...	...	22·5	...
Salem	...	...	...	...	...	...	...	...	...	...	...	...
Central—												
Bellary	...	...	...	...	...	...	...	...	...	...	16·9	13·2
Cuddapah	30·4	20·5	...	...	...	...	...	...	...	...	25·3	15·3
Karnul	...	...	...	...	...	...	...	...	...	...	...	...
East Coast, central— Nellore	...	...	...	...	...	...	...	...	...	...	...	...
East Coast, south—												
Madras	25·8	20·3	45	35·8	...	...	...	...	...	...	...	...
Tanjore	25	25	34·6	35·4	...	...	...	...	...	...	...	...
Trichinopoly	...	...	...	...	...	...	...	...	...	...	...	...
Southern— Madura	...	...	...	...	...	...	...	...	...	...	20·6	15·1
Mysore—												
Mysore	24·2	24·2	36·57	33·75	55·22	39·19	48	48	...	...	21·07	10·98
Bangalore	15·67	19·59	37·66	42·09	31·83	35·02	56·95	56·95	...	...	...	...

(a) The figures under "Rice, husked," represent the prices of cleaned rice or *chanwál*

(The figures state prices in rupees per ten maunds)

Bajra		Ragi		Maize		Gram		Arhar dál		Ghi		Districts
1904	1903	1904	1903	1904	1903	1904	1903	1904	1903	1904	1903	
												Rajputana—
20	24·06	...	...	16·67	17·31	20	24·06	...	...	355·57	336·87	*Eastern—* Ajmer
												Panjab—
17·34	17·34	...	...	12·19	14·22	12·5	14·84	40	40	335	315	*Southern—* Ferozpur
17·81	16·3	...	...	14·27	15·42	14·01	16·46	40	35·52	387·81	355·57	*Central—* Lahore
19·06	17·4	...	...	14·32	14·79	15·83	17·31	26·72	33·33	355·62	345	*South-eastern—* Delhi
...	...	...	...	...	14·79	12·71	15·68	...	...	...	...	*Submontane—* Amritsar
15·36	22·19	...	...	18·18	18·91	15·26	18·44	36·35	40	320	290·88	*Northern—* Ráwalpindi
18·59	20	...	...	14·79	16·67	17·13	20	...	...	376·46	355·52	*Western—* Multan
												Sind and Baluchistan—
20·94	...	...	...	...	...	...	...	...	...	340	...	Karáchi
19·06	...	...	...	...	...	17·66	20·47	...	...	356·25	329·37	Shikárpur
...	...	...	...	20	21·25	...	...	40	...	380 to 420	345 to 385	Quetta
												Bombay—
...	...	...	...	...	...	...	30	...	...	...	...	*Deccan and Karnátak—* Dharwar
...	9·53	...	...	...	...	...	...	...	...	...	...	Sholapur
21·98	18·07	...	...	...	...	...	25·78	...	...	...	...	Poona
...	14·22	...	...	...	...	...	..	...	...	...	...	*Khandesh and N.-E. Deccan—* Ahmadnagar
19·84	19·79	...	...	...	...	23·07	...	...	...	...	...	Dhulia
28·85	19·43	...	...	...	...	26·67	...	44·69	...	...	...	*Gujarat—* Surat
...	...	...	...	...	...	...	...	...	...	...	...	Ahmadabad
												Central Provinces—
...	...	...	...	...	...	19	25	31	44	350	366·02	*Western—* Nagpur
...	...	...	...	...	...	16·62	18	32	3	280	270	*Central—* Jubbulpore
...	...	...	...	...	...	16·5	24	21	32	280	270	*Eastern—* Raipur
												Berar—
...	...	...	...	...	...	...	...	...	...	...	...	Básim
...	20·83	...	...	...	...	19·75	22·87	33·25	45·75	346	323·75	Akola
...	26·23	...	...	...	...	25	25·75	33·25	41·37	320	290·87	Ellichpur
...	17·5	...	...	...	...	24	25	31·25	37·5	340	320	Amraoti
												Madras—
16·8	...	...	...	...	...	39·2	...	...	...	298·9	...	*South, central—* Coimbatore
...	...	20·5	15	...	...	...	...	...	...	359·6	282·5	Salem
...	...	...	...	...	...	26·4	28·4	...	...	285·7	317·4	*Central—* Bellary
24·1	13·2	...	...	...	...	...	...	...	...	279·6	279·6	Cuddapah
...	...	...	...	...	...	...	...	...	...	...	...	Karnul
...	...	2 2	15·6	...	...	...	...	23·8	...	...	...	*East Coast, central—* Nellore
...	...	...	...	...	...	29·1	29·7	...	...	362·1	329·2	*East Coast, south—* Madras
...	...	...	...	...	...	...	...	...	...	...	...	Tanjore
...	...	23·5	14·2	...	...	...	...	...	...	...	...	Trichinopoly
24·1	21·6	...	...	...	...	...	...	...	32	...	...	*Southern—* Madura
												Mysore—
...	...	23·5	14·87	...	...	26·87	12·17	61·71	76·8	339·17	309·75	Mysore
...	...	22·86	22·86	...	...	22·94	15·67	48·4	71·55	342·85	351·43	Bangalore

WHOLESALE PRICES FOR THE FIRST HALF OF DECEMBER—*concluded*

Districts	Sugar, raw (*Gúr*)		Salt		Tobacco leaf		Turmeric		Grass		Straw	
	1904	1903	1901	1903	1904	1903	1904	1903	1904	1903	1904	1903
Rajputana—												
Eastern—												
Ajmer	66·56	50	...	...	...	...	...	...	5	5	3·33	8·33
Panjab—												
Southern—												
Ferozpur	40	40	...	...	80	80	80	57·19	3·75	2·5	5	5
Central—												
Lahore	45·73	42·08	...	...	50	57·13	66·67	66 67	12·5	8·02	6·67	6·67
South-eastern—												
Delhi	36·35	34·79	...	...	61 56	61·56	88·75	66·67	6·67	6·67	5·62	5·31
Submontane—												
Amritsar	36·35	36·35	...	...	...	...	...	...	...	...	5·47	5·31
Northern—												
Ráwalpindi	43·75	38·12	...	...	...	...	80	66·72	10	13·28	8·91	10
Western—												
Multan	56·93	50	...	...	80	80	96·2	66·67	1·48	4·01	4·48	5 31
Sind and Baluchistan—												
Karachi	...	75	...	...	...	...	...	...	...	...	...	...
Shikárpur	42·5	...	...	...	...	...	...	...	...	...	...	...
Quetta	...	...	...	...	...	...	...	...	...	...	...	...
Bombay—												
Deccan and Karnátak—												
Dharwar	56·51	55 99	...	...	...	...	...	...	...	...	...	...
Sholapur	...	...	...	...	...	...	...	...	...	...	...	...
Poona	66 67	63·15	...	...	...	...	...	...	...	...	...	...
Khandesh and N.-E. Deccan—												
Ahmadnagar	63·33	...	...	...	...	...	...	...	...	...	...	...
Dhulia	...	...	...	...	...	...	...	...	...	...	...	...
Gujarat—												
Surat	...	...	...	...	...	...	...	...	...	...	...	...
Ahmadabad	...	...	...	...	...	...	...	...	...	...	...	...
Central Provinces—												
Western—												
Nagpur	...	...	...	...	...	...	...	...	...	...	...	...
Central—												
Jubbulpore	..	...	34	33·25	80	66·62	88·87	57	...	...	...	...
Eastern—												
Raipur	...	...	80	80	100	140	67	55	...	...	...	...
Berar—												
Basim	...	...	...	...	...	...	...	...	...	...	...	...
Akola	...	66·67	31·25	...	114·25	133 25	52·37	57	4	...	...	...
Ellichpur	...	61·54	34·75	...	133·25	133 25	61·5	61·5	...	10	...	...
Amraoti	...	60	30	...	160	160	75	46	5	...	...	...
Madras—												
South, central—												
Coimbatore	56	...	...	...	...	...	56	...	...	...	...	...
Salem	...	...	...	...	120·4	115·6	48	27·4	...	...	7·4	6·9
Central—												
Bellary	67·5	39 7	...	...	...	...	...	...	...	...	...	...
Cuddapah	...	...	...	...	...	...	42·8	28	...	...	...	...
Karnul	...	...	...	...	74·1	49·4	49 4	32·9	...	...	...	...
East Coast, central—												
Nellore	...	...	...	...	...	...	...	...	...	...	4·4	2·9
East Coast, south—												
Madras	74·1	53·5	...	...	123·4	123·4	46·1	32·1	...	...	...	...
Tanjore	...	...	...	...	...	...	...	...	...	...	...	...
Trichinopoly	...	...	...	...	72·1	87·4	...	...	...	...	...	...
Southern—												
Madura	...	...	...	...	106·8	106·8	...	...	...	...	4·3	4·3
Mysore—												
Mysore	85 03	40·48	...	...	280·52	260·28	64	68·57	6·85	5	6·51	4
Bangalore	85·71	98 57	...	...	342·85	308·57	45	84·29	7·61	7·68	6·86	6·86

(The figures state prices in rupees per ten maunds)

Jawar stalks 1904	Jawar stalks 1903	Bhusa 1904	Bhusa 1903	Sheep, per score 1904	Sheep, per score 1903	Goats, per score 1904	Goats, per score 1903	Plough bullocks, per pair 1904	Plough bullocks, per pair 1903	Districts
										Rajputana— *Eastern*—
3·91	2·5	...	...	140	140	...	...	80	80	Ajmer
										Panjab— *Southern*—
5	2·5	...	...	50	50	...	...	75	75	Ferozpur
										Central—
...	...	...	...	100	100	...	...	112·5	112·5	Lahore
										South-eastern—
4·48	5·62	...	...	80	80	...	...	120	120	Delhi
										Submontane—
...	...	...	...	...	...	...	...	...	...	Amritsar
										Northern—
8·02	11·41	...	...	70	70	...	...	80	80	Ráwalpindi
										Western—
6·67	5	...	...	60	50	...	...	75	70	Multan
										Sind and Baluchistan—
...	...	...	...	...	93·75	...	...	...	78	Karáchi
...	...	...	...	...	...	...	...	...	...	Shikárpur
...	...	6·87	6·87	40 to 140	40 to 140	...	...	...	...	Quetta
										Bombay— *Deccan and Karnátak*—
...	...	...	...	...	...	...	...	...	...	Dharwar
...	...	...	...	...	...	...	...	...	...	Sholapur
...	...	...	...	...	...	...	...	...	...	Poona
										Khandesh and N.-E. Deccan—
...	...	...	...	...	...	...	...	...	...	Ahmadnagar
...	...	...	...	...	...	...	...	...	...	Dhulia
										Gujarat—
...	...	...	...	70	...	...	...	...	...	Surat
...	...	...	...	...	...	...	...	...	...	Ahmadabad
										Central Provinces— *Western*—
...	...	...	...	60	60	...	...	100	100	Nagpur
										Central—
...	...	...	...	55	55	...	...	45	35	Jubbulpore
										Eastern—
...	...	...	...	...	...	...	...	30	...	Raipur
										Berar—
...	...	...	...	...	...	...	...	...	...	Básim
7·5	...	...	...	70	65	...	...	100	90	Akola
...	...	...	...	60	50	...	...	100	150	Ellichpur
...	...	...	...	65	65	...	...	75	75	Amráoti
										Madras— *South, central*—
4·8	...	...	...	...	...	...	...	50	...	Coimbatore
...	...	...	...	75	75	75	75	...	...	Salem
										Central—
6·9	...	...	...	80	80	80	80	100	100	Bellary
...	...	...	...	...	...	...	...	...	...	Cuddapah
...	...	...	...	...	...	...	...	...	...	Karnul
										East Coast, central—
...	...	...	...	...	...	...	...	...	...	Nellore
										East Coast, south—
...	...	...	...	53·75	55	53·75	55	...	...	Madras
...	...	...	...	80	80	80	80	...	...	Tanjore
...	...	...	...	...	...	...	...	...	...	Trichinopoly
										Southern—
...	...	...	...	...	...	...	...	40	40	Madura
										Mysore—
7·5	3·75	...	...	100	100	...	...	70	70	Mysore
4·29	5·71	...	...	160	160	...	...	120 to 150	120 to 150	Bangalore

J. A. ROBERTSON

Director-General of Statistics

W. S. MEYER

Secretary to the Government of India

Calcutta, January 20, 1905.

D

GOVERNMENT OF INDIA

FINANCE AND COMMERCE DEPARTMENT

RETAIL PRICES FOR THE FIRST HALF OF DECEMBER 1904 (*The figures*

Districts	Wheat		Barley		Rice: Best sort		Rice: Common		Jawar or cholum (*Andropogon sorghum*)		Bajra or cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Burma—												
Tenasserim—												
Mergui	...	...	.	...	...	...	11 5	11 5	...	..	..	...
Tavoy	...	...	...	...	13 1	13 1	14 1	14 1	...	...	...	..
Moulmein and Amherst	6 13	6 13	...	...	9 12	9 12	10 8	10 8	...	...	..	...
Pegu (deltaic)—												
Pegu	...	...		..	9 3	9 3	10 4	10 4	...	...	..	..
Rangoon	12 4	12 4	...	..	11 4	11 12	15 —	15 8	...	...	...	..
Thôngwa	..	...	...	...	10 11	10 11	11 9	11 9	..	...	..	...
Bassein	..				10 8	10 8	11 13	12 5	...	..	...	..
Pegu (inland)—												
Tharawadi	...	...	..	..	10 10	10 10	11 10	11 10	...	...	...	...
Henzada	...	...	...		10 6	10 6	13 13	13 13	...	...	..	...
Prome	.	...	..	...	...	...	12 1	12 1	...	...	..	...
Toungoo			.		10 6	10 6	13 8	13 8	...	...	..	...
Thayetmyo	...	.	.	...	11 10	11 10	13 13	13 13	...	..	..	..
Upper Burma—												
Mandalay	13 7	13 3	.	...	11 6	11 2	11 11	11 13	...	..	...	..
Bamo	...	...	...	..	8 14	8 14	11 8	11 8	...	...	...	...
Pakôkku	...	..	..	...	10 4	9 13	11 9	11 —	...	...	...	...
Meiktila	...	...		...	9 6	9 4	14 4	14 —	23 —	24 —	...	...
Arakan—												
Sandoway	.	.	..	...	15 9	16 12	20 —	22 1	...	...	...	...
Kyaukpyu	...	...	...	...	13 14	14 13	15 2	15 13	...	...	...	..
Akyab	...	...	...	...	11 —	11 —	12 —	12 —	...	...	...	...
Assam—												
Surma—												
Sylhet	...	...	...	...	16 —	13 —	17 12	17 8	...	...	...	...
Cachar	10 —	10 —	...	...	11 6	11 13	20 —	20 —	...	...	...	...
Hill tracts—												
Khási and Jáintia Hills	8 —	7 —	...	...	5 10	5 12	12 —	11 —				
Gáro Hills	...	...	...	...	4 —	4 —	16 —	15 —	...	...	...	...
Manipur	...	...	...	...	27 —	32 —	37 —	37 —	...	...	...	...
Nágá Hills	...	...	...	...	16 —	16 —	17 —	17 —	...	...	..	...
Lushai Hills	..	...	..	...	5 —	5 —	8 —	8 —	...	...	...	...
Brahmaputra—												
Goálpára	18	18 —	...	...	5 8	5 8	13 —	13 —	...	...	...	...
Kámrúp	12 8	12 8	...	...	9 —	9 —	14 —	14 —	...	...	...	...
Darrang	10	10 —	...	...	8 —	8 —	15 —	14 —	...	...	...	...
Nowgong	...	...	...	..	8 —	8 —	16 —	16 —	..	...	..	...
Sibságar	...	...	...	..	6 —	6 —	16 —	16 —	...	...	..	...
Lakhimpur	9 —	9 —	...	...	6 8	6 —	13 8	13 —	...	...	...	...
Bengal—												
Eastern—												
Backerganj	...	...	.	.	...	...	13 8 and 16 8	14 4 and 17 4	...	..	...	...
Noakhali	...	...	.	..	...	...	15 —	15 —	...	...	...	...
Chittagong	...	...		...	...	...	13 4	13 4	...	...	...	...
Tippera	...	...	...	...	...	...	14 8	14 8	...	..	...	...
Dacca	16 —	16 —	25 —	25 —	...	...	14 —	14 —	...	...	...	..
Maimensingh	12 8	12 8	11 6	11 6	...	...	16 —	14 —	...	..	...	...
Deltaic—												
Khulna	..	..	..	...		...	14 —	14 —	...	...	..	...
24-Parganas	..	..	...	...	...	...	12 8	13 8	...	...	...	...
Midnapur	12 —	12 —	...	...	...	..	15 —	15 8	...	...	...	...
Howrah	...	...	...	...	...	...	12 8	12 8	...	...	...	...
Calcutta	12 4	12 4	16 —	17 —	...	.	9 10	9 10	...	...	12 —	12 4
Hooghly	11 —	11 —	...	...	...	...	11 —	11 —	...	...	...	...
Nadia (Krishnagarh)	14 9	14 9	...	...	...	...	12 5	11 —	...	...	...	...
Jessore	10 —	10 —	11 8	12 8	...	...	14 —	14 —	...	...	...	...
Faridpur	20 —	18 —	32 —	35 —	...	...	14 —	15 —	...	...	...	...

state the number of sers (of 80 tolas) and chittacks sold for one rupee)

Marua or ragi (*Eleusine coracana*)		Kangni or kakun, Italian millet (*Setaria italica*)		Gram, chenna, chola, kadalay, or sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar or thur, cadjan pea (*Cajanus indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Burma—
												Tenasserim—
...	...	...	...	...	...	...	...	...	...	18 14	18 14	Mergui
...	...	...	...	...	...	...	..	...	...	15 15	15 15	Tavoy
...	...	...	...	9 5	9 5	...	...	7 9	7 9	16 4	16 4	Moulmein and Amherst
												Pegu (deltaic)—
...	...	...	...	11 —	11 —	...	...	9 5	9 5	19 8	19 8	Pegu
...	...	...	...	16 —	16 —	...	...	11 8	11 8	18 8	18 8	Rangoon
...	...	...	...	...	...	...	...	...	...	12 8	12 8	Tôngwa
...	...	...	...	12 12	12 12	...	...	...	...	15 1	15 1	Bassein
												Pegu (inland)—
...	...	...	...	8 8	8 8	...	...	...	...	14 4	14 4	Tharawadi
...	...	...	...	9 14	9 14	...	...	8 2	8 2	16 2	18 2	Henzada
...	...	...	...	14 14	13 3	...	...	8 2	8 2	16 2	16 2	Prome
...	...	...	...	10 8	10 8	...	...	...	...	10 15	10 15	Toungoo
...	...	...	...	17 1	16 —		28 3	8 10	8 10	9 11	9 11	Thayetmyo
												Upper Burma—
...	...	...	...	10 8	10 15	27 8	27 8	8 3	9 —	14 8	14 10	Mandalay
...	...	...	...	8 —	8 —	...	...	6 3	6 3	13 5	13 5	Bamo
...	...	...	...	20 —	20 —	...	...	8 2	8 2	14 3	14 3	Pakôkku
...	...	...	...	17 3	17 —	37 —	38 —	8 2	8 11	16 4	16 4	Meiktila
												Arakan—
...	...	...	...	..	...	...	...	...	...	14 9	15 4	Sandoway
...	...	...	...	...	...	...	...	...	...	24 —	24 —	Kyaukpyu
...	...	...	...	10 —	10 —	...	...	7 —	7 —	13 —	13 —	Akyab
												Assam—
												Surma—
...	...	...	...	13 8	12 4	...	...	11 4	11 4	12 18	12 4	Sylhet
...	...	...	...	13 5	13 5	...	...	8 14	10 10	12 12	12 12	Cachar
												Hill tracts—
...	...	...	...	8 8	8 —	16 —	17 —	8 8	7 12	8 —	8 —	Khási and Jaintia Hills
...	...	...	...	10 —	10 —	...	...	7 —	7 —	8 —	8 —	Gáro Hills
...	...	...	...	...	...	...	...	6 —	5 8	8 —	8 —	Manipur
...	...	...	...	7 8	7 8	...	...	7 —	7 —	8 —	8 —	Nágá Hills
...	..	..	...	8 —	8 —	...	...	5 4	5 4	6 8	6 8	Lushai Hills
												Brahmaputra—
...	...	...	...	14 —	14 —	...	...	12 —	12 —	12 —	12 —	Goálpara
...	...	...	...	11 —	11 —	...	...	10 —	10 —	11 —	11 —	Kámrúp
...	...	...	...	12 —	13 —	...	...	10 —	10 —	11 —	11 —	Darrang
...	...	...	...	11 —	11 —	...	...	9 —	9 —	11 —	11 —	Nowgong
...	...	..	...	11 —	10 —	...	...	10 8	10 —	11 —	11 —	Sibságar
...	..	...	...	12 —	12 —	...	...	10 —	10 —	10	10 —	Lakhimpur
												Bengal—
												Eastern—
...	...	...	...	14 8	14 8	...	...	...	...	13	13 —	Backerganj
...	...	...	...	11 6	11 —	...	...	...	...	13 —	13 —	Noakhali
...	...	...	...	12 —	12 —	...	...	10 —	10 —	13 12	13 12	Chittagong
...	...	...	...	...	...	...	...	...	...	10 10	10 10	Tippera
...	...	...	...	15 8	16 —	...	...	16 —	16 —	13 —	13 —	Dacca
...	...	...	...	15 —	15 —	...	...	10 10	10 10	12 6	12 6	Maimensingh
												Deltaic—
...	..	...	...	15 —	16 —	...	...	10 —	10 —	13 5	13 5	Khulna
...	...	...	...	16 —	17 —	...	...	12 —	13 8	13 —	13 —	24-Parganas
...	...	...	...	11 — to 14 —	11 — to 14 —	...	...	10 —	10 —	11 8	11 8	Midnapur
...	...	...	...	16 —	16 —	...	...	13 —	13 —	13 —	13 —	Howrah
...	...	8 —	8 —	13 —	13 —	17 —	16 —	9 —	9 —	11 —	11 —	Calcutta
...	...	...	...	13 —	13 —	...	...	11 —	11 —	13 —	13 —	Hooghly
...	..	...	...	21 5	20 —	...	..	11 7	11 7	14 9	13 5	Nadia (Krishnagarh)
...	...	...	...	16 —	16 —	...	...	16 —	16 —	12	12	Jessore
...	...	...	...	10 —	10 —	...	...	10 —	10 —	13 4	13 —	Faridpur

RETAIL PRICES FOR THE FIRST HALF OF DECEMBER 1904—*continued (The figures*

Districts	Wheat		Barley		Rice — Best sort		Rice — Common		Jawar or cholum (*Andropogon sorghum*)		Bajra or cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Bengal—*continued*												
Central—												
Bankura	14 —	15 —	...	...	...	...	15 —	15 —	...	...	...	...
Bardwan	15 —	15 —	...	...	...	...	13 8	12 —	...	...	...	...
Birbhum	12 12	13 8	...	...	...	...	15 —	15 —	...	...	..	...
Murshidabad	16 —	16 —	26 —	26 —	...	...	13 12	14 —	...	...	...	...
Santhal Parganas	13 —	13 —	20 —	21 —	...	...	14 8	15 —	...	...	...	...
Pabna	17 12	17 12	26 —	26 —	...	...	15 —	16 8	...	...	...	...
Bogra	14 1	14 1	...	...	...	...	16 8	15 12	...	...	...	...
Rajshahi	18 —	18 —	26 4	26 4	...	...	13 8 and 15 —	14 4 and 16 8	...	...	...	...
Malda	16 —	16 —	...	...	...	...	14 —	14 —	...	...	...	...
Northern—												
Rangpur	12 8	12 1	...	...	...	...	13 —	14 4	...	...	...	...
Dinajpur	15 —	15 —	...	...	...	...	15 9	15 8	...	...	..	...
Jalpaiguri	12 —	12 —	...	...	...	...	12 —	12 —	...	...	...	...
Hills—												
Darjeeling	...	...	...	...	...	...	12 —	12 —	...	...	...	...
Orissa—												
Puri	13 2	13 2	...	...	...	...	17 1	17 1	...	...	...	...
Cuttack	14 7	14 7	...	...	...	...	17 1	15 12	...	...	...	...
Balasore	13 —	13 —	...	...	...	...	16 —	18 —	...	...	..	...
Chota Nagpur—												
Singhbhum	12 —	12 —	...	...	...	...	14 —	15 —	...	...	...	...
Mánbhum	18 8	12 12	22 —	20 —	...	...	14 8	15 —	...	...	...	...
Ránchi	8 — to 14 —	8 8 to 13 4	14 8 to 17 —	16 —	...	...	14 —	14 —	...	...	...	...
Palámau	16 15	16 14	27 —	23 10	...	...	13 8	12 15	...	...	...	...
Hazáribágh	14 —	12 8	18 —	17 —	...	...	13 4	13 8	...	...	...	...
Bihár, south—												
Monghyr	18 —	17 —	...	...	...	...	15 —	14 —	...	...	..	...
Gaya	17 14	17 14	22 —	21 8	...	...	14 4	14 —	18 8	18 7	...	...
Patna	17 —	17 —	28 —	28 —	...	...	10 —	18 —	...	...	...	...
Shahabad	19 —	17 —	24 —	24 —	...	...	15 —	15 —	...	...	...	...
Bihar, north—												
Purnea	16 —	16 —	...	...	...	...	13 —	13 —	...	...	...	...
Bhágalpur	16 4	16 8	25 4	24 —	...	...	16 4	13 14 and 16 6	...	...	...	...
Darbhanga	16 8	16 8	26 6	25 4	...	...	16 8	16 8	...	...	...	...
Muzaffarpur	14 —	14 —	29 —	29 —	...	...	14 —	14 —	...	...	...	...
Sáran	16 8	16 —	30 —	25 —	...	...	15 —	16 —	...	...	...	...
Champáran	17 —	16 —	26 —	29 —	...	...	17 8	17 8	...	...	..	...
United Provinces:												
(*a*) AGRA—												
Eastern—												
Mirzapur	15 —	15 —	20 —	20 —	6 —	6 —	12 —	12 —	21 —	21 —	21 —	21 —
Benares	15 11½	15 3	24 6	23 5	11 15	8 1½	8 6	11 11	25 —	25 —	22 12	23 14
Ghazipur	15 12	15 12	20 14	21 12	7 4	7 4	13 13	13 11	...	...	20 14	20 12
Jaunpur	11 8	16 —	26 8	25 —	7 —	6 —	10 —	12 —	23 —	22 —	21 —	15 —
Allahabad	14 8	14 8	24 —	24 —	6 —	6 —	13 —	13 —	24 —	24 —	26 —	24 —
Central—												
Bánda	19 —	19 —	23 —	25 —	5 4	5 4	14 —	14 —	25 —	26 —	26 —	26 —
Fatehpur	16 8	17 —	26 —	26 —	12 —	12 —	14 —	14 —	33 —	32 —	26 —	26 —
Hamirpur	16 4	17 4	24 —	24 —	6 —	6 —	10 —	10 —	27 4	25 4	24 —	24 —
Jalaun	20 8	20 8	21 —	24 —	7 —	7 —	9 —	9 —	25 —	25 —	22 —	22 —
Cawnpore	16 8	16 8	29 —	27 4	...	...	13 —	12 8	33 —	30 —	26 —	22 —
Jhansi	15 4	15 4	26 —	24 8	10 12	9 8	12 —	11 —	26 —	24 —	22 —	24 —
Etáwah	17 10	17 12	25 8	25 8	5 —	5 —	13 —	13 8	22 4	22 8	20 10	22 4
Farukhabad	18 —	18 6	30 —	27 4	5 7	5 7	10 15	10 15	30 —	27 4	24 8	23 8
Mainpuri	18 4	18	24 8	24 8	4 8	4 8	13 4	13 —	24 8	22 —	22 8	22 —
Etah	18 —	15 —	27 —	28 —	5 —	5 —	9 —	9 —	30 —	30 —	23 —	23 —
Western—												
Meerut	16 4	16 8	26 —	26 —	4 —	4 —	11 —	11 —	25 —	26 —	21 —	20 8
Agra	15 —	15 —	28 —	26 8	6 12	6 12	10 8	10 4	24 —	25 —	20 8	21 —
Muttra	17 8	17 —	31 —	33 —	7 8	7 —	12 8	9 8	29 —	29 —	23 —	23 —
Aligarh	18 —	18 —	28 8	28 8	5 —	5 —	...	...	25 —	26 —	25 —	25 —
Bulandshahr	17 8	17 12	25 8	27 —	5 8	5 8	8 8	8 8	28 —	28 —	23 8	24 8
Submontane, east—												
Ballia	16 12	17 —	23 4	23 12	6 8	6 8	11 4	11 4	19 4	19 4	19 —	20 —
Azamgarh	16 2	16 2	22 4	22 4	7 7	7 7	9 9	9 9	...	...	...	...
Gorakhpur	17 4	17 4	27 —	27 —	11 8	11 8	17 8	18 —	...	...	...	...
Basti	16 4	16 8	26 —	26 —	9 4	9 4	15 4	15 —	26 —	24 —	...	...

state the number of sers (of 80 tolas) and chittacks sold for one rupee)

MARUA OR RAGI (*Eleusine coracana*)		KANGNI OR KAKUN, ITALIAN MILLET (*Setaria italica*)		GRAM, CHENNA, CHOLA, KADALAY, OR SUNAGA (*Cicer arietinum*)		MAIZE (*Zea Mays*)		ARHAR OR THUR, CADJAN PEA (*Cajanus indicus*)		SALT		DISTRICTS
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Bengal—*continued*
												Central—
...	...	...	...	16 4	14 —	...	...	13 8	13 8	13 8	13 4	Bankura
...	...	...	...	16 —	16 —	...	...	13 8	13 8	13 8	13 8	Bardwan
...	...	...	...	15 12	16 8	...	...	11 4	11 4	12 —	12 —	Birbhum
...	...	...	...	21 —	20 —	...	...	18 —	16 —	13 —	12 8	Murshidabad
...	...	...	...	17 —	18 —	20 —	21 —	20 —	16 —	12 —	12 —	Santhal Parganas
...	...	...	...	17 12	17 8	...	...	11 12	11 12	12 —	12 —	Pabna
...	...	...	...	15 —	15 —	...	...	20 4	20 4	12 12	12 12	Bogra
...	...	...	...	20 4	20 4	...	...	12 12	12 12	12 12	12 12	Rajshahi
...	...	...	...	18 —	18 —	28 —	30 —	13 —	14 —	12 —	12 —	Malda
												Northern—
...	...	...	...	16 8	14 12	...	...	12 8	11 4	12 4	12 2	Rangpur
...	...	...	...	17 —	17 —	...	...	...	12 —	13 4	13 4	Dinajpur
...	...	...	...	13 —	13 —	...	...	10 —	9 8	12 —	12 —	Jalpaiguri
												Hills—
13 —	12 —	...	...	12 —	12 —	16 —	17 —	8 —	8 —	10 —	10 —	Darjeeling
												Orissa—
...	...	...	...	17 1	16 6	...	...	10 8	10 13	16 —	16 —	Puri
...	...	...	...	18 6*	18 6*	...	...	21 —	21 —	15 —	15 —	Cuttack
...	...	...	...	13 — to 16 —	13 — to 16 —	...	...	10 —	10 —	13 —	13 4	Balasore
												Chota Nagpur—
...	...	...	...	14 —	14 —	...	...	13 —	13 —	11 —	11 —	Singhbhum
...	...	...	...	15 8	14 12	24 —	22 —	11 8	12 —	13 —	12 —	Mánbhum
29 —	28 —	...	...	14 —	14 —	19 —	18 —	6 8 to 7 8	6 12	10 8	10 8	Ránchi
...	...	...	...	24 4	20 4	23 10	20 4	13 8	14 1	12 6	12 6	Palámau
20 —	24 12	...	...	16 8	15 —	18 —	18 —	10 8	10 8	11 4	11 4	Hazáribágh
												Bihar, south—
...	...	...	...	20 —	20 —	26 —	26 8	15 —	13 8	12 8	12 —	Monghyr
...	26 —	...	...	21 —	20 8	23 2	23 9	14 —	13 14	12 15	...	Gaya
...	...	21 —	21 —	21 —	21 —	23 —	26 8	16 —	16 —	13 —	13 —	Patna
...	...	...	...	21 —	21 —	22 —	...	15 —	14 —	13 —	13 —	Shahabad
												Bihar, north—
...	...	...	...	15 —	16 —	16 —	16 —	12 —	12 —	10 —	10 —	Purnea
...	...	...	...	19 8	19 —	26 —	25 8	15 2	15 2	12 8	12 8	Bhágalpur
33 —	30 12	...	...	22 2	22 2	33 —	30 12	17 9	18 11	13 4	13 4	Darbhanga
24 —	...	...	...	19 —	19 —	28 —	28 —	16 —	16 —	12 4	12 4	Muzaffarpur
22 —	24 —	...	...	19 —	19 —	27 —	25 —	17 —	16 —	13 —	13 4	Saran
...	30 —	...	...	20 —	20 —	32 —	29 —	15 8	15 — and 21 —	12 8	12 8	Champáran
												United Provinces:
												(a) AGRA—
												Eastern—
...	...	16 —	16 —	17 —	17 —	20 —	20 —	16 —†	16 —†	12 —	12 —	Mirzapur
...	..	21 2	21 2	20 1	19 8	28 8	27 2	14 —†	13 2¼†	11 8¼	11 4	Benares
...	...	14 4	14 4	20 13	20 12	22 12	22 12	15 10†	15 10†	11 2	11 2	Ghazipur
...	...	...	...	12 —	19 —	30 —	26 —	15 —†	14 —†	12 —	12 —	Jaunpur
29 —	20 —	21 —	21 —	21 —	21 8	...	...	13 —	13 —	12 —	12 —	Allahabad
												Central—
...	...	...	...	25 —	25 —	...	...	16 —	16 —	12 8	12 8	Bánda
30 —	30 —	20 —	20 —	21 —	21 —	21 —	21 —	17 —†	17 —†	12 —	12 —	Fatehpur
...	...	...	...	23 —	24 —	...	...	16 —†	16 —†	12 —	12 —	Hamirpur
...	13 —	...	...	22 8	22 8	...	...	14 —†	14 —†	11 —	12 —	Jalaun
...	...	19 8	22 —	22 —	21 8	23 —	27 —	16 8†	16 8†	14 —	14 —	Cawnpore
...	...	...	...	22 —	21 4	...	...	...	...	13 —	13 —	Jhansi
28 —	29 —	18 —	20 —	20 10	20 10	26 8	26 8	18 —†	18 —†	13 9	13 10	Farukhabad
...	.	...	...	19 1	19 1	33 6	33 6	15 —†	15 —†	13 10	13 10	Mainpuri
...	...	...	...	20 —	19 8	26 8	26 —	16 8	16 8	12 8	12 8	Etah
...	...	...	...	19 8	20 —	32 —	32 —	14 —†	14 —†	13 —	13 8	Etawah
												Western—
...	...	...	...	24 4	24 8	26 8	26 —	14 —†	14 —†	13 8	13 8	Meerut
...	...	...	...	21 8	22 14	28 —	30 —	25 —	25 12†	14 —	14 —	Agra
...	...	16 —	16 —	22 8	22 —	...	28 —	18 —†	15 —†	14 4	14 4	Muttra
...	...	15 —	15 —	20 8	20 8	31 —	31 —	15 —	15 —	14 8	14 8	Aligarh
...	...	20 —	20 —	21 8	22 8	25 8	25 8	15 —†	15 —†	13 4	13 —	Bulandshahr
												Submontane, east—
...	...	12 12	12 8	20 8	21 8	24 —	23 8	15 —†	15 4†	11 —	11 —	Ballia
..	.	12 8	12 8	17 10	17 10	...	...	13 10	13 10	10 4	10 4	Azamgarh
..	...	22 4	22 4	18 12	18 12	28 4	28 4	15 4†	15 8†	11 3	11 3	Gorakhpur
26 —	26 —	16 —	16 —	19 8	20 —	30 —	29 8	14 —†	14 4†	11 —	11 —	Basti

* Kulai † Husked

RETAIL PRICES FOR THE FIRST HALF OF DECEMBER 1904—*continued* (*The figures*

Districts	Wheat		Barley		Rice: Best sort		Rice: Common		Jawar or Cholum (*Andropogon sorghum*)		Bajra or Cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
United Provinces—*continued*												
(a) AGRA—*continued*												
Submontane, west—												
Shahjahánpur	17 8	17 8	29 4	29 —	7 —	6 8	12 —	12 —	25 —	25 —	25 8	24 —
Budaun	18 4	18 —	27 4	26 4	5 —	5 —	12 12	12 4	27 —	24 —	25 —	23 —
Pilibit	17 4	17 4	25 —	25 8	5 —	5 —	15 —	15 8	25 —	25 —	25 —	25 —
Bareli	13 4	14 —	22 4	22 8	5 4	5 8	10 4	11 —	25 —	24 8	20 —	20 4
Moradabad	18 4	18 4	28 14	30 4	5 —	5 —	13 4	13 4	32 8	28 2	25 2	25 —
Bijnor	18 12	18 12	37 —	36 —	4 12	4 8	12 8	12 8	...	...	26 —	25 4
Muzaffarnagar	16 12	16 10	29 11	30 12	11 9	11 —	12 2	12 2	29 11	28 9	23 10	25 4
Sahāranpur	17 3	17 2	30 10	29 8	4 14	4 4	10 12	9 10	29 —	26 14	24 10	24 11
Dehra-Dún	16 —	16 8	34 —	30 —	6 —	5 12	11 —	10 8	24 —	30 —	24 —	25 —
Hills—												
Naini Tal	13 —	13 —	18 —	17 —	4 —	4 —	10 —	9 —	...	...	16 —	16 —
Almora	17 8	15 8	22 —	22 —	4 8	4 8	12 —	12 —	...	...	...	...
Garhwál	13 —	13	16 —	16 —	5 —	5 —	8 8	8 8	...	...	...	...
(b) OUDH—												
Southern—												
Partábgarh	17 —	18 —	28 —	25 —	8 —	9 —	16 —	16 —	30 —	...	28 —	27 —
Sultanpur	16 —	18 —	28 —	27 —	8 —	8 —	15 —	16 —	...	...	...	...
Rae-Bareli	17 —	17 8	26 —	28 —	5 8	5 8	14 —	16 —	35 —	35 —	30 —	32 —
Unao	17 —	17 —	25 —	25 —	6 —	6 —	14 —	14 —	30 —	26 —	24 —	23 —
Lucknow	17 4	17 4	35 —	32 —	5 —	5 4	14 8	13 8	30 —	30 —	27 —	27 —
Hardoi	15 —	18 2	30 —	30 —	...	...	12 —	14 —	32 —	30 10	28 —	30 —
Northern—												
Fyzabad	16 8	16 8	28 —	27 —	...	...	10 8	10 8	...	...	24 —	24 —
Barabanki	15 8	15 8	21 —	21 —	8 —	8 —	13 —	12 8	26 —	26 —	28 —	26 —
Gonda	16 12	17 4	26 8	26 8	...	..	12 8	12 8	28 —	29 —	24 —	24 —
Bahraich	18 —	18 —	37 —	37 —	7 —	7 —	14 12	14 8	36 —	37 —	27 —	27 —
Sitapur	17 8	17 8	29 —	29 —	5 —	5 —	11 —	11 —	29 —	28 —	24 —	26 —
Kheri	17 12	17 12	32 —	30 —	5 —	5 —	16 —	16 —	34 —	34 —	30 —	30 —
Rajputana—												
Eastern—												
Partábgarh	14 4	14 8	35 —	35 —	8 —	8 —	10 —	10 —	...	30 —	...	...
Banswara	13 —	13 —	24 —	24 —	4 8	4 8	8 —	8 —	...	...	...	...
Mewar (Udaipur)	12 13	...	21 9	...	7 8	...	8 —	...	23 4	...	13 9	...
Hilly Tracts of Mewar (Dungarpur)	14 8	14 —	24 8	24 —	...	...	6 12	6 12	...	...	...	...
Sirohi	15 8 and 17 —	15 — and 16 —	25 —	22 —	5 8	6 —	8 —	8 —	19 —	19 —	19 —	19 —
Erinpura	15 4	15 —	23 —	23 10	6 —	6 —	9 —	8 —	21 —	20 12	18 8	18 8
Ajmer	15 2	15 8	23 —	23 —	6 8	6 8	8 2¼	8 2¼	24 —	26 —	20 —	21 —
Abu	13 8 and 13 11	13 8 and 13 11	17 14	17 4	6 3	6 3	8 4	8 3	16 3	16 3	14 12	15 11
Kishangarh	16 — to 18 —	17 8	25 — to 26 —	25 —	6 8	8 —	10 8	10 —	26 — to 30 —	28 — to 30 —	22 —	22 —
Bundi	32 9	32 1	60 15	59 6	7 5	7 2	12 3	10 11	60 15	59 6	...	...
Kotah	21 —	21 2	29 —	28 4	8 —	7 —	10 —	10 —	34 —	32 —	14 —	15 —
Jhalawar	16 10	16 4	30 —	30 —	6 10	6 10	10 —	8 14	24 8	23 —	20 —	20 —
Tonk	20 13	20 7	30 9	32 7	4 8	4 10	5 12	6 —	36 10	41 —	23 8	31 1
Jaipur	17 4	17 4	26 9	26 9	5 12	5 12	6 14	6 14	29 —	29 —	22 11	22 2
Karauli	20 10	20 —	30 —	28 12	9 6	10 5	11 4	11 4	32 8	23 8	23 2	28 12
Dholpur	18 —	18 6	27 —	27 3¼	8 —	8 —	9 —	9 —	24 —	23 15	22 —	21 13
Bharatpur	19 —	19 —	23 11	31 4	5 —	5 —	7 —	7 —	27 4	27 4	23 14	24 8
Alwar	16 8	16 11	27 —	27 5	8 —	8 —	8 7	8 7	28 10	29 11	24 8	28 14
Deoli	18 8	19 4	29 —	31 —	5 —	5 —	6 —	6 —	32 —	35 —	25 8	25 —
Nasirabad	15 —	15 —	...	...	8 —	8 —	9 —	9 —	27 —	30 —	20 —	21 —
Balmer	11 12	14 12	...	...	6 —	6 —	8 —	8 —	18 7	19 —	16 5	16 5
Anádra	14 — and 14 8	14 — and 14 8	..	...	5 8	5 8	8 8	8 8	...	...	16 —	16 10
Shahpura	16 —	16 —	27 4	27 4	8 —	8 —	9 8	9 8	33 —	33 —	23 8	23 8
Western—												
Jodhpur	14 15 and 15 10	14 11 and 15 9	20 1	21 1	6 4	6 4	7 8	7 8	20 —	19 15	16 8 and 17 13	16 12 and 18 1
Jaisalmer	11 3	11 3	...	...	6 11	7 1	10 14	10 9	17 12	18 4	15 3	15 13
Bikaner	13 8	13 8	23 —	22 8	3 4	3 4	7 —	6 8	...	...	15 5½	15 8
Central India—												
Indore	13 12	14 —	22 —	22 —	7 —	7 —	8 —	8 —	22 —	21 —	16 8	16 —
Nimach	16 —	15 —	...	...	8 —	7 8	8 8	8 —	26 —	26 —	16 —	16 —
Gwalior	13 —	13 —	23 11	23 11	7 —	6 10	8 2	8 2	22 4	22 4	17 10	19 4
Panjab—												
Southern—												
Hissar	17 12	18 —	35 —	35 —	...	...	16 —	12 —	32 —	32 —	25 6	25 —
Ferozpur	16 —	16 —	30 —	30 —	...	...	8	8	30 —	30	22 —	24 —
Central—												
Lahore	16 12	16 12	30 —	32 —	...	...	9 12	9 8	30 8	30 —	21 8	21 —
Gujranwála	17 13	17 13	30 8	30 8	...	...	10 8	10 8	24 8	24 8	24 8	24 8
Gujrat	18 —	18 —	30 —	31 —	...	...	11 —	11 —	...	...	23 —	22
Jhelam	17 8	17 —	29 —	29 —	...	...	11 —	10 —	26 —	...	23 —	21 8

state the number of sers (of 80 tolas) and chittacks sold for one rupee)

Marua or ragi (*Eleusine coracana*)		Kangni or kakun, Italian millet (*Setaria italica*)		Gram, chenna, chola, kadalay, or sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar or thur, cadjan pea (*Cajanus indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												United Provinces—*continued*
												(a) Agra—*continued*
												Submontane, west—
...	...	16 —	...	20 8	20 8	32 —	30 —	15 —	15 —*	11 12	11 4	Shahjahánpur
...	...	19 —	19 —	21 8	21 10	36 —	37 —	15 —*	15 —*	13 —	13 —	Budaun
...	...	...	...	21 —	21 —	25 —	25 —	15 —*	15 —*	12 —	12 —	Pilibit
...	...	17 6	18 —	18 4	19 —	27 —	29 —	13 8	13 8	10 8	10 8	Bareli
...	...	17 8	17 8	22 12	23 14	33 14	31 10	16 —*	15 8*	13 —	13 8	Moradabad
19 —	...	...	...	23 8	23 8	...	17 8	14 8*	14 8	12 8	12 8	Bijnor
...	...	...	...	24 12	24 12	27 8	27 8	8 13	11 —*	13 8	13 4	Muzaffarnagar
22 10	24 11	22 9	24 11	25 13	25 3	30 1½	30 2	13 15	12 14*	13 5	13 6½	Sahāranpur
25 —	25 —	...	...	24 —	23 —	32 —	30 —	...	...	12 —	12 —	Dohra-Dún
												Hills—
...	...	...	...	15 —	14 8	18 —	18 —	11 —*	10 —*	8 —	8 —	Naini Tal
24 —	24 —	...	...	14 —	13 12	...	...	11 —*	11 —*	9 8	9 8	Almora
20 —	20 —	20 —	22 —	10 —	10 —	...	...	7 8	7 8	8 —	8 —	Garhwál
												(b) Oudh—
												Southern—
...	...	...	...	23 —	22 8	24 —	...	17 —*	17 —*	13 —	13 —	Partábgarh
...	...	...	...	24 —	27 —	...	...	16 —*	16 —*	12 —	12 —	Sultanpur
35 —	32 —	28 —	28 —	19 —	20 —	24 —	24 —	16 —*	16 —*	13 —	13 —	Rae-Bareli
...	...	16 —	16 —	19 —	18 8	32 —	30 —	17 —*	16 8*	11 —	12 —	Unao
...	...	24 —	24 —	20 8	20 8	32 —	32 —	17 —*	16 —*	12 8	12 8	Lucknow
30 —	30 —	23 —	24 —	21 —	20 8	32 —	35 —	16 —	14 —	12 —	12 —	Hardoi
												Northern—
...	...	21 —	22 —	21 8	21 8	29 —	28 —	16 —	15 —	11 8	11 8	Fyzabad
29 —	29 —	22 —	20 —	18 8	18 8	31 —	32 —	15 —	14 8	13 —	13 —	Barabanki
17 —	17 —	16 —	16 —	20 —	20 —	33 —	32 —	14 4*	13 12*	10 8	10 8	Gonda
...	...	19 —	18 —	25 —	24 —	33 2	35 —	17 8*	17 —*	12 8	12 8	Bahraich
28 —	25 —	26 —	26 —	22 —	22 —	30 —	30 —	16 —	16 —*	13 —	13 —	Sitapur
32 —	32 —	16 —	16 —	22 —	22 —	32 —	34 —	17 —*	17 —*	12 12	12 12	Kheri
												Rajputana—
												Eastern—
...	...	...	...	28 —	30 —	36 —	36 —	...	...	12 8	12 8	Partábgarh
...	...	...	...	24 —	28 —	34 —	36 —	...	...	11 8	11 8	Bánswára
...	...	15 3	...	17 10	...	21 9	...	11 3	...	11 10	...	Mewar (Udaipur)
...	...	...	...	20 —	19 —	25 —	25 —	...	...	12 8	12 8	Hilly Tracts of Mewar (Dungarpur)
...	...	17 —	18 —	18 —	18 —	20 —	20 —	10 8	9 —	14 —	14 —	Sirohi
...	...	...	...	17 —	17 —	...	...	...	...	15 —	15 —	Erinpura
...	...	14 8	14 8	20 —	21 8	24 —	24 —	...	...	15 —	15 —	Ajmer
...	...	...	...	16 3	16 3	17 12	17 12	9 14	9 14	13 11	13 11	Abu
...	...	...	...	22 8	22 —	26 — to 30 —	25 — to 30 —	...	...	16 —	16 —	Kishangarh
...	...	...	...	60 15	65 5	40 6	47 8	...	...	13 11	12 13	Bundi
...	...	...	...	33 —	33 8	...	...	8 —	8 —	12 —	12 —	Kotah
...	...	...	...	24 —	24 —	30 —	23 —	8 —	8 —	11 8	11 8	Jhalawar
...	...	...	...	23 10	25 9	30 9	32 6	...	...	13 8	13 9	Tonk
...	...	15 6	15 6	23 — and 27 6	23 4 and 27 6	26 4	26 4	26 4	26 4	15 10	15 10	Jaipur
...	...	26 4	26 4	28 12	27 8	...	...	26 4	25 —	13 2	13 —	Karauli
...	...	18 —	20 —	24 4	26 3½	...	...	20 —	20 —	14 —	14 —	Dholpur
...	...	21 8	21 8	24 8	24 8	24 8	24 8	16 10	16 10	14 4	14 4	Bharatpur
...	...	17 —	17 —	23 1	22 11	27 15	27 14	24 —	24 3	15 4	15 4	Alwar
30 —	...	...	...	26 10	27 —	...	30 —	8 —	8 —	14 8	14 8	Deoli
...	...	...	...	22 —	22 —	...	...	11 —	11 —	15 8	15 8	Nasirabad
...	...	...	...	17 2	17 2	21 —	19 5	...	...	16 —	16 —	Bálmer
...	...	...	...	16 —	13 —	18 8	19 2	...	...	14 —	14 —	Anádra
...	...	..	...	19 8	19 8	23 —	23 —	..	...	14 4	14 4	Shahpura
												Western—
...	...	...	...	19 —	18 12	20 2	20 14	9 11	9 11	16 8	16 8	Jodhpur
...	...	...	...	14 4	14 4	...	...	...	...	21 —	21 —	Jaisalmer
...	...	...	...	23 —	22 8	...	...	9 —	9 8	13 5	13 8	Bikaner
												Central India—
...	...	...	...	19 —	19 —	32 —	30 —	9 —	9 —	12 —	12 —	Indore
...	...	...	...	21 —	20 8	...	...	11 —	10 —	13 —	13 —	Nimach
...	...	14 12	14 12	21 7	21 7	...	...	14 13	14 13	12 14	12 14	Gwalior
												Panjab—
												Southern—
...	...	...	...	33 —	33 —	...	...	...	...	13 —	12 —	Hissar
...	...	10 —	10 —	31 —	31 —	32 —	32 —	10 —	10 —	14 —	14 —	Ferozpur
												Central—
...	...	20 8	21 8	27 8	28 —	27 —	23 8	9 —	9 4	15 4	15 4	Lahore
...	...	26 —	24 12	28 12	28 12	27 8	28 8	...	...	16 —	16 —	Gujranwála
...	...	...	...	28 —	28 —	25 —	24 —	...	...	16 —	16 —	Gujrat
...	...	...	...	29 —	28 —	28 8	22 —	...	...	16 —	16 —	Jhelam

* Husked

RETAIL PRICES FOR THE FIRST HALF OF DECEMBER 1904—*continued (The figures*

Districts	Wheat		Barley		Rice				Jawar or Cholum (*Andropogon sorghum*)		Bajra or Cumbu (*Pennisetum typhoideum*)	
					Best sort		Common					
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Panjab—*continued*												
South-eastern—												
Gurgáon	16 —	16 —	28 8	28 8	...	...	8 —	8 —	29 8	29 —	25 8	24 8
Delhi	16 —	16 8	28 —	27 —	...	...	9 8	9 8	28 —	28 —	20 —	22 —
Rohtak	17 8	17 8	27 —	27 —	...	...	10 —	10 —	30 —	30 —	24 —	24 —
Karnál	17 12	19 —	30 —	32 —	...	...	9 —	10 —	36 —	45 —	23 —	22 —
Submontane—												
Ambala	18 12	18 12	20 10	24 —	...	...	11 12	11 12	39 —	39 —	19 8	23 4
Ludhiána	19 8	19 —	25 8	25 8	...	...	10 8	11 —	34 8	34 —	23 4	23 —
Jalandhar	19 —	18 12	26 —	27 —	...	...	10 —	10 —	32 —	32 —	...	...
Hoshiárpur	19 —	19 —	26 —	26 —	...	...	10 —	10 —	30 —	30 —	20 —	20 —
Gurdáspur	18 —	19 8	32 —	32 —	...	...	11 —	11 —	30 —	30 —	..	...
Amritsar	17 —	18 —	29 —	29	...	...	10 —	10 —	34 —	34 —	23 —	24 —
Siálkot	16 12	16 8	32 8	32 8	...	...	12 —	12 —	31 8	31 8	26 8	29 8
Hills—												
Simla	13 9	14 9	17 —	17 —	...	...	8 —	8 —	18 —	18 —	16 —	16 —
Kángra	22 —	22 —	32 —	32 —	...	...	14 —	14 —	...	...	...	...
Northern—												
Rawalpindi	18 —	17 —	34 —	29 —	...	...	8 —	8 —	26 —	24 8	23 —	19 8
Western—												
Sháhpur	19 —	19 —	30 —	30 —	...	...	8 8	8 8	26 —	26 —	26 —	24 —
Jhang	17 —	17 —	25 —	25 —	...	...	10 —	10 —	31 —	31 —	24 —	24 —
Multan	14 8	14 8	27 —	26 8	...	..	14 —	14 —	26 —	28 —	20 8	21 —
Montgomery	16 8	17 8	...	28 —	...	...	9 —	9 8	...	...	.	23 —
Muzaffargarh	16 4	16 4	25 —	25 —	...	...	13 —	13 —	23 —	23 —	20 —	20 —
Dera Ghazi Khan	14 11	14 11	22 8	23 —	...	...	11 14	11 12	22 8	22 6	18 12	19 4
N.-W. Frontier Province												
Hazara	16 —	15 8	25 —	24 8	5 —	5 —	9 10	9 6	28 —	28 —	20 —	20 —
Peshawar	18 —	18 —	37 —	36 —	6 8	6 8	10 —	10 —	35 —	35 —	23 —	26 —
Kohát	18 8	18 8	34 7½	34 7½	6 8	6 9	13 6	13 6	...	...	28 1	28 —
Bannu	20 8	20 12	40 5	38 2	16 4	16 4	17 8	17 8	36 4	35 —	23 2	22 8
Dera Ismail Khan	16 14	17 —½	25 1¾	25 9	5 —	5 4	8 —	8 —	30 —	30 —	22 11	23 3
Sind and Baluchistan—												
Karachi	12 8	12 8	...	...	9 —	9 —	11 —	11 —	19 —	19 —	16 —	16 —
Hyderabad	12 —	12 —	...	...	7 —	7 —	9 —	9 —	18 —	17 —	18 —	18 —
Thar and Párkar (Umarkot).	13 —	13 —	...	...	11 —	11 —	12 —	12 —	...	...	15 —	15 —
Shikárpur	15 —	15 —	...	...	10 —	10	14 —	14 —	23 —	24 —	21 —	21 8
Upper Sind Frontier	13 —	13 —	...	...	9 —	9 —	10 —	10 —	21 8	21 8	20 —	21 —
Quetta	11 12 to 12 12	11 12 to 12 12	16 4	16 4	4 —	4 —	8 —	8 —	19 4	20 —	19 —	19 —
Bombay—												
Konkan—												
Karwar	11 3	10 —	...	...	11 2	11 2	12 2	12 2	...	...	...	...
Ratnagiri	9 7	9 7	...	...	8 11	8 11	10 11	10 11	...	...	15 11	14 9
Alibag	8 5	8 5	...	...	9 —	9 7	9 14	10 13	...	...	13 14	13 14
Bombay	8 7	8 7	...	...	6 6	6 1	8 7	8 7	13 8	13 8	13 4	12 9
Tanna	10 —	10 —	...	...	9 4	9 4	11 1	11 1	14 7	14 7	14 6	14 6
Deccan and Karnátak												
Dharwar	11 12	12 9	...	...	10 8	11 8	11 8	12 8	19 15	24 7	17 12	18 10
Belgaum	12 2	13 5	...	...	11 9	11 9	12 1	12 10	19 11	21 13	19 8	19 8
Satara	13 3	14 5	...	...	7 2	7 9	8 14	8 14	16 9	18 11	15 15	17 —
Sholapur	18 10	18 10	...	...	7 10	7 10	10 12	10 12	25 13	26 13	20 4	21 7
Bijapur	14 11	16 8	...	...	9 8	10 7	9 13	11 4	25 6	28 13	23 12	31 —
Poona	11 14	11 14	...	...	8 12	8 12	10 —	10 —	19 9	19 9	16 7	16 7
Khandesh and N.-E. Deccan—												
Ahmadnagar	15 15	15 15	...	...	8 11	8 14	9 13	9 13	22 —	24 12	17 9	20 7
Násik	14 —	14 —	...	...	8 12	8 12	10 8	10 8	...	...	15 6	15 6
Dhulia	14 —	14 —	...	...	8 3	7 5	10 5	9 6	21 15	23 10	19 15	21 12
Gujarat—												
Surat	10 10	10 10	...	...	8 5	8 5	9 4	9 4	15 4	15 4	14 13	14 13
Broach	12 8	13 —	...	...	6 8	6 8	10 8	10 8	16 —	16 —	14 8	16 —
Kaira	12 —	12 —	...	...	7 8	6 8	10 —	9 —	17 —	17 —	15 —	16 —
Baroda	11 —	11 —	...	...	9 —	9 —	10 —	10 —	16 —	16 —	13 —	18 —
Ahmadabad	13 8	13 8	...	...	7 —	7 —	10 8	10 —	19 —	18 8	16 —	16 —
Godhra	12 —	13 —	...	...	6 —	6 8	11 —	11 —	...	...	16 —	16 —
Disa	14 8	16 —	...	...	8 —	8 —	9 —	9 —	17 8	17 8	16 —	16 12
Kathiawar—												
Rajkot	15 8	15 8	...	...	7 8	7 8	9 —	9 —	18 —	18 —	13 8	14 —
Central Provinces—												
Western—												
Nimar	14 —	13 5	...	...	5 13	5 13	9 12	9 12	23 —	21 8	...	...
Asirgarh Cantonment	11 8	12 —	...	...	...	7 —	9 —	9 —	16 —	16 —	...	..
Hoshangabad	14 11	14 11	...	...	7 4	6 8	8 —	8 —	19 3	19 3	...	...
Betul	16 3	16 3	...	...	...	...	9 10	9 10	21 —	18 8	...	...
Chhindwara	13 13	13 13	...	...	8 —	8 —	13 5	13 5	21 10	21 10	...	...
Nagpur	17 8	16 4	...	...	8 12	8 12	12 8	12 8	18 6	18 6	...	...
Wardha	13 12	13 12	...	...	5 —	5 —	10 —	10 —	20 —	20 —	...	...

state the number of sers (of 80 tolas) and chittacks sold for one rupee)

Marua or Ragi (*Eleusine coracana*)		Kangni or Kakun, Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar or Thur, Cadjan Pea (*Cajanus indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half month	
												Panjab—*continued*
												South-eastern—
		...		24 4	24 4	28 —	28 —	13 —	13 —	13 —	13 —	Gurgáon
...	...	12 —	12 —	24 8	25 8	27 —	27 —	14 —	13 —	13 —	13 —	Delhi
...	...	10 —	10 —	26 —	26 —	27 —	27 —	13 —	13 —	13 —	13 —	Rohtak
35 —	34 —	15 —	15 —	28 8	39 —	32 —	35 —	14 —	13 —	14 —	12 8	Karnál
												Submontane—
...	...	...	...	28 3	28 —	31 —	32 8	11 12	11 12	15 8	15 8	Ambala
...	...	20 —	19 8	33 8	35 —	35 —	35 —	10 —	10 —	16 —	16 —	Ludhiána
...	...	16 —	16 —	30 —	32 —	32 —	38 —	..	...	16 —	16 —	Jalandhar
...	...	10 —	10 —	28 —	28 —	27 —	27 —	6 8	6 8	14 8	14 8	Hoshiárpur
...	...	...	...	32 —	32 —	28 —	28 —	...	...	15 —	15 —	Gurdáspur
...	...	18 —	19 —	31 —	31 —	27 —	31 —	11 —	11 —	16 —	16 —	Amritsar
...	...	...	...	25 —	25 8	25 8	25 8	.	.	16 8	16 —	Siálkot
												Hills—
...	.	16 —	16 —	18 12	18 12	18 12	20 12	8 —	8 —	10 12	10 13	Simla
...	...	...	...	22	22 —	26 —	26 —	10 —	10 —	12 —	12 —	Kángra
												Northern—
..	.	...	...	26 8	25 8	22 8	21 8	11 —	11 —	16 —	16 —	Ráwalpindi
												Western—
20 —	20 —	18 —	18 —	32 —	32 —	23 —	23 —	8 —	8 —	15 —	15 —	Sháhpur
32 —	34 —	36 —	35 —	24 —	24 —	30 —	30 —	13 —	13 —	14 —	14 —	Jhang
...	...	19 —	19 —	23 —	23 —	26 —	22 —	..		15 4	15 4	Multan
...	...	...	...	28 —	29	...	26 —	.		13 —	13 —	Montgomery
...	...	...	..	23 8	24 4	...	...	7 —	7 —	14 —	14 —	Muzaffargarh
...	.	...	...	24 1	23 13	...	...	8 12	9 14	14 1	14 1	Dera Ghazi Khan
												N.-W Frontier Province
...	...	12 —	12 —	20 10	20 —	23 —	21 —	10 —	10 —	12 —	12 —	Hazára
...	...	19 —	19 —	25 —	25 —	30 —	29 —	12 —	11 —	18 —	18 —	Pesháwar
...	...	..	...	26 13	26 13	28 1	25 8		.	20 6	20 6	Kohát
...	...	...	...	36 6	35 15	33 12	35 —	11 4	11 4	21 14	21 14	Bannu
...	...	...	...	30 6½	29 1	21 —	21 —	10 10	10 10	14 8 and 16 8	14 8 and 16 8	Dera Ismail Khan
												Sind and Baluchistan
.	..	...	.	18 —	18 —		...	10 —	10 —	16 —	16 —	Karáchi
...	...	...	..	16 —	15 —	...		7 8	7 8	15 —	15 —	Hyderabad
...	.	...	...	8 —	8 —			...	...	14 —	14 —	Thar and Párkar (Umarkot)
...	...	...	...	22 8	23 —	.	...	11 —	11 —	14 —	14 —	Shikárpur
.	...			21 8	22 8	.		10 —	10 8	13 —	13 —	Upper Sind Frontier
...	..	6 —	6 —	16 —	16 —	19 —	19 —	9 —	9 —	10 —	10 10	Quetta
												Bombay—
												Konkan—
20 14	22 13	..	.	12 8	13 —	...	...	11 —	12 —	11 3	13 5	Karwar
13 8	14 2	..	...	13 1	13 1	...	.	9 7	9 7	14 5	13 10	Ratnagiri
...	...	...	...	13 9	13 9	...	...	8 12	8 12	13 9	11 14	Alibág
9 —	9 —	...	.	12 8	12 8	.	...	8 5	8 5	10 —	10 —	Bombay
15 8	15 8	...	...	14 3	14 3	..	...	9 2	9 2	14 —	14 —	Tanna
												Deccan and Karnátak—
...	...	...	.	12 14	13 12	...	...	8 7	8 7	13 —	12 —	Dharwar
24 —	26 —	...	...	12 8	14 8	...	...	9 8	11 —	12 6	13 3	Belgaum
...	...	...	...	14 2	14 8	...	.	11 14	11 15	13 7	13 5	Satara
..	...	..	...	19 11	20 11	...	...	14 —	14 —	12 —	12 —	Sholapur
...	...	...		14 15	17 10	...	...	10 9	13 —	11 7	13 2	Bijapur
...	...	...	...	15 10	15 10	...	...	11 6	11 6	12 12	12 12	Poona
												Khandesh and N.-E. Deccan—
...	...	...	...	18 3	19 7	...	..	12 10	14 —	13 12	13 12	Ahmadnagar
...	...	...	...	15 13	15 13	. .	...	10 —	10 —	13 4	13 4	Násik
...	...	...	...	16 14	16 12	.	...	11 5	11 5	13 —	13 —	Dhulia
												Gujarat—
...	...	...	...	13 14	13 14	...	...	8 5	8 5	14 13	14 13	Surat
...	...	...	...	12 —	12 —	...	...	10 8	10 8	16 —	16 —	Broach
...	...	...	...	14 —	13 —	...	...	10 —	10 —	16 —	16 —	Kaira
16 —	16 —	...	...	13 —	13 —	...	...	10 —	10 —	14 —	14 —	Baroda
16 —	16 —	...		18 —	15 8	...	.	11 8	11 —	16 4	16 4	Ahmadabad
...	.	.	...	20 —	20 —	...	...	10 —	10 —	15 —	15 —	Godhra
17 —	20 —	...	.	16 8	16 —	..	...	9 8	9 8	15 —	15 —	Disa
												Kathiawar—
...	..	...	...	14 8	14 8	...	...	9 —	9 —	80 —	80 —	Rajkot
												Central Provinces—
												Western—
...	...	...	...	16 2	16 2	...	...	11 8	11 3	11 13	11 13	Nimar
...	...	...	...	.	...	...	...	9 —	9 —	10	10 —	Asirgarh Cantonment
...	...	...	...	20 9	20 9	...	...	14 6	14 6	10 10	10 10	Hoshangabad
...	...	...	...	16 11	18 11	...	...	10 5	12 8	9 4	10 10	Betul
...	...	...	...	16 15	16 15	...	...	12 —	12 —	9 2	9 2	Chhindwára
...	...	...	...	20 —	18 12	...	...	12 8	12 8	11 —	11 —	Nagpur
...	..	...	...	16 —	16 —	...	...	13 12	17 12	11 1	11 1	Wardha

RETAIL PRICES FOR THE FIRST HALF OF DECEMBER 1904—*concluded* (*The figures*

Districts	Wheat		Barley		Rice — Best sort		Rice — Common		Jawar or cholum (*Andropogon sorghum*)		Bajra or cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Central Provinces— *continued*												
Central—												
Narsinghpur	14 8	14 3	...	...	8 —	8 —	10 10	10 10	21 5	21 5	...	...
Saugor	14 3	14 8	...	...	...	...	10 10	10 10	21 5	21 5	...	...
Damoh	16 —	16 —	...	...	9 14	9 14	10 10	10 10	19 —	19 —	...	...
Jubbulpore	15 8	15 8	...	...	8 —	8 —	13 —	12 8	25 —	...	...	...
Mandla	22 8	22 8	...	...	12 4	12 4	15 12	15 5	...	...	...	...
Seoni	16 —	16 —	...	...	8 —	8 —	13 —	12 —	24 —	...	...	...
Bálághát	15 —	15 —	...	...	8 —	8 —	16 4	16 4	...	...	...	...
Bhandára	13 —	15 —	...	...	7 4	8 12	12 8	12 8	...	...	...	...
Chánda	15 11	13 13	...	...	10 2	10 2	13 8	13 8	25 —	25 —	...	...
Eastern—												
Biláspur	18 4	18 5	...	...	9 2	9 2	16 —	16 —	...	...	...	...
Raipur	17 8	17 8	...	...	10 —	10 —	17 8	17 8	...	...	...	...
Sambalpur	14 8	15 —	...	...	15 —	15 —	18 —	19 8	...	...	...	...
Berar—												
Buldána	14 8	14 —	...	...	6 —	6 —	7 —	7 —	29 —	30 —	...	...
Básim	17 4	17 4	...	...	7 —	7 —	11 3	11 3	23 1	23 1	...	...
Akola	13 —	12 3	...	...	6 12	6 11	9 —	9 —	22 4	21 4	...	...
Ellichpur	11 —	11 —	...	...	5 8	5 13	8 —	8 —	16 —	16 —	...	...
Amráoti	13 1	13 2	...	...	6 10	6 10	11 —	11 1	22 —	22 —	...	...
Wun	14 —	14 —	...	...	7 —	7 —	10 —	10 —	22 —	22 —	...	...
Nizam's Territories—												
Secunderabad	10 13	11 7	12 10	12 —	5 12	5 11	12 10	12 9	21 2	20 10	20 3	25 4
Bolárum	11 6	11 —	...	...	6 5	6 5	11 4	11 5	23 8	24 4	...	...
Madras—												
Malabar Coast—												
Malabar	...	...	...	...	...	...	10 8	11 2	...	...	...	...
S. Canara	...	...	...	...	...	...	12 14	12 14	...	...	...	...
South, central—												
Coimbatore	...	...	...	...	...	...	9 14	10 11	16 8	16 2	20 10	19 3
Nilgiris	...	...	...	...	...	...	7 6	9 14	...	...	...	...
Salem	...	...	...	...	...	...	9 2	9 14	17 13	14 2	13 11	12 5
Central—												
Bellary	...	...	...	...	...	...	10 13	10 13	21 14	19 6	...	...
Anantapur	...	...	...	...	...	...	11 14	12 6	21 6	23 8	...	...
Cuddapah	...	...	...	...	...	...	9 2	9 8	15 11	16 3	16 6	17 2
Karnul	...	...	...	...	...	...	9 5	10 11	16 14	15 14	...	...
East Coast, north—												
Ganjam	...	...	...	...	...	...	13 10	13 10	...	...	...	...
Vizagapatam	...	...	...	...	...	...	11 3	11 3	...	...	21 6	21 6
Godávari	...	...	...	...	...	...	11 14	11 14	22 6	22 6	...	...
East Coast, central—												
Kistna	...	...	...	...	...	...	11 10	11 10	15 10	17 14	...	...
Guntur	...	...	...	...	...	...	10 11	10 11	15 11	15 11	15 —	15 —
Nellore	...	...	...	...	...	...	12 3	10 8	16 10	14 10	18 —	12 —
East Coast, south—												
Madras	...	...	...	...	...	...	8 6	8 13	...	...	...	...
Chingleput	...	...	...	...	...	...	10 3	9 8	...	...	...	...
N. Arcot	...	...	...	...	...	...	9 14	9 14	...	...	...	...
S. Arcot	...	...	...	...	...	...	10 5	9 14	...	...	18 11	15 13
Tanjore	...	..	...	...	...	...	11 10	10 11	...	...	18 11	...
Trichinopoly	...	..	...	...	...	...	9 8	9 8	14 14	14 2	13 11	15 2
Southern—												
Tinnevelly	...	...	...	...	...	...	11 10	12 —	..	20 6	18 11	17 2
Madura	...	...	...	...	...	...	10 11	10 11	18 13	20 6	14 6	16 6
Mysore—												
Mysore	11 8	11 8	...	...	8 7	8 7	11 4	11 4	18 —	18 —	...	...
Bangalore	11 12	11 12	...	...	8 10	9 3	10 6	10 14	...	...	...	...
Kolar	10 —	10 —	10 —	10 —	8 —	8 —	9 —	9 —	...	...	...	...
Tumkur	10 —	10 —	10 —	10 —	7 8	7 8	8 8	8 8	24 —	20 —	...	...
Hassan	10 —	10 —	10 —	10 —	8 —	10 —	9 —	11 —	...	...	...	...
Kadur	10 —	10 —	11 —	11 —	9 —	9 —	11 —	11 —	25 —	25 —	...	..
Shimoga	12 10	12 10	...	...	8 6	7 14	10 8	11 9	21 —	25 3	...	...
Chitaldrug	12 —	12 —	[illegible]	12 —	8 —	10 —	10 —	12 —	24 —	24 —	24 —	24 —
Coorg—												
Coorg	8 —	9 8	7 —	9 8	7 —	9 —	9 —	11 8	...	...	...	...
Aden	8 —	8 —	...	...	6 9	6 9	7 7	7 7	12 7	12 7	11 3	11 3

state the number of seers (of 80 tolas) and chittacks sold for one rupee)

Marua or Ragi (*Eleusine coracana*) Half-month of report	Previous half-month	Kangni or Kakun, Italian Millet (*Setaria italica*) Half-month of report	Previous half-month	Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*) Half-month of report	Previous half-month	Maize (*Zea Mays*) Half-month of report	Previous half-month	Arhar or Thur, Cadjan Pea (*Cajanus indicus*) Half-month of report	Previous half-month	Salt Half-month of report	Previous half-month	Districts
												Central Provinces— *continued*
												Central—
...	...	...	...	22 10	22 10	...	...	14 3	14 3	10 10	10 10	Narsinghpur
...	...	...	...	21 5	21 5	...	...	12 13	12 13	11 11	12 13	Saugor
...	...	...	...	19 —	18 5	...	...	10 10	10 10	10 10	10 10	Damoh
...	...	...	...	23 —	23 —	...	...	12 —	12 —	11 —	11 —	Jubbulpore
...	...	...	...	35 —	32 —	...	...	15 —	14 —	11 —	11 —	Mandla
...	...	...	...	21 —	20 —	...	...	10 —	10 —	11 —	11 —	Seoni
...	...	...	...	15 12	15 12	...	...	15 —	15 —	10 —	10 —	Bálághát
...	...	...	...	18 —	18 —	...	...	12 8	12 8	11 —	11 —	Bhandára
...	...	...	...	16 —	16 —	...	...	13 1	13 1	9 8	9 8	Chánda
												Eastern—
...	...	...	...	21 5	21 5	...	...	18 4	18 5	10 10	10 10	Biláspur
...	...	...	...	23 —	23 —	...	...	18 —	17 8	11 —	11 —	Raipur
...	...	...	...	17 —	17 —	...	...	11 —	11 —	11 —	11 8	Sambalpur
												Berar—
...	...	...	...	20 —	20 —	...	...	11 8	11 8	11 —	11 —	Buldána
...	...	...	...	20 13	20 13	...	...	14 13	14 13	11 1	11 1	Básim
...	...	...	...	19 —	18 4	...	...	11 1	11 1	11 10	11 10	Akola
...	...	...	...	15 —	14 —	...	...	11 —	10 —	11 —	11 —	Ellichpur
...	...	...	...	16 —	16 —	...	...	13 —	13 —	12 —	12 —	Amráoti
...	...	...	...	14 —	14 —	...	...	11 —	11 —	11 13	12 —	Wun
												Nizam's Territoris—
26 14	28 6	...	...	20 10	20 9	...	...	20 10	21 7	10 5	9 14	Secunderabad
...	...	...	...	18 12	18 12	...	...	...	...	9 12	9 12	Bolárum
												Madras—
												Malabar Coast—
[illegible]	...	...	...	...	...	...	...	...	...	12 —	12 —	Malabar
...	...	...	...	...	...	...	...	...	...	14 5	13 2	S. Canara
												South, central—
21 8	17 13	...	...	...	...	...	...	...	...	13 3	13 3	Coimbatore
...	...	...	...	...	...	...	...	...	...	10 5	9 —	Nilgiris
18 8	16 5	...	...	...	...	...	...	...	...	13 5	12 3	Salem
												Central—
23 5	19 6	...	...	...	...	...	...	...	...	12 3	11 6	Bellary
20 6	21 5	...	...	...	...	...	...	...	...	13 10	13 10	Anantapur
14 13	14 13	...	...	...	...	...	...	...	...	13 3	13 3	Cuddapah
...	...	...	...	...	...	...	...	...	...	10 14	10 14	Karnul
												East Coast, north—
28 8	28 8	...	...	...	...	...	...	...	...	14 8	14 —	Ganjam
25 13	25 13	...	...	...	...	...	...	...	...	14 13	14 13	Vizagapatam
19 6	22 5	...	...	...	...	...	...	...	...	16 —	15 2	Godavari
												East Coast, central—
17 14	19 6	...	...	...	...	...	...	...	...	15 13	15 13	Kistna
17 13	17 13	...	...	...	...	...	...	...	...	...	17 6	Guntur
15 13	15 13	...	...	...	...	...	...	...	...	15 14	15 14	Nellore
												East Coast, south—
14 8	13 5	...	...	...	...	...	...	...	...	15 5	15 5	Madras
16 —	14 10	...	...	...	...	...	...	...	...	15 14	15 14	Chingleput
17 13	16 5	...	...	...	...	...	...	...	...	13 13	13 8	N. Arcot
14 13	17 13	...	...	...	...	...	...	...	...	13 5	13 3	S. Arcot
15 8	14 13	...	...	...	...	...	...	...	...	14 6	14 6	Tanjore
16 5	14 13	...	...	...	...	...	...	...	...	14 —	13 6	Trichinopoly
												Southern—
18 8	19 3	...	...	...	...	...	...	...	...	16 6	16 6	Tinnevelly
17 13	17 13	...	...	...	...	...	...	...	...	14 —	14 —	Madura
												Mysore—
16 13	16 13	...	...	10 8	10 8	...	...	6 —	6 —	12 1	9 7	Mysore
17 —	21 —	...	...	10 8	10 8	...	...	8 —	8 8	11 8	11 8	Bangalore
18 —	18 —	...	...	10 —	10 —	...	...	8 —	8 —	12 —	12 —	Kolar
10 —	20 —	...	...	10 —	10 —	...	...	8 —	7 —	10 —	10 —	Tumkur
18 —	24 —	...	...	9 —	10 —	...	...	8 —	8 —	10 —	10 —	Hassan
18 —	17 —	...	...	10 —	11 —	...	...	9	8 —	11 —	11 —	Kadur
21 —	21 —	...	...	12 10	12 10	...	...	9 7	9 7	12 10	12 10	Shimoga
24 —	30 —	30 —	30 —	12 —	12 —	...	...	8 —	8 —	10 —	10 —	Chitaldrug
												Coorg—
18 —	19 8	...	...	11 —	13 8	...	...	7 —	8 —	13 —	12 —	Coorg
...	...	...	...	12 7	12 7	...	...	9 5	9 5	3½ —	32 —	Aden

J. A. ROBERTSON
Director-General of Statistics

W. S. MEYER
Secretary to the Government of I[ndia]

Calcutta, January 20, 1905

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

SANITARY.

PLAGUE.

Calcutta, the 19th January, 1905.

The following statement of plague seizures and deaths reported in India during the week ending the 14th January 1905, is published for general information :—

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind.	Northern.	Bombay City	B., B. & C. I. & G. I. P.	213	192
		Dholera Port	. . . .	...	...
		Ahmedabad City	B., B. & C. I.	3	2
		Gogha Port	. . . .	...	...
		Ahmedabad District	B., B. & C. I. & B.-G.-J.-P.	10	9
		Broach Port	" "	...	...
		Broach District	" "	3	3
		Panch Mahals District	" "	25	16
		Rewakantha State	" "	9	7
		Kaira District	" "	91	44
		Palanpur State	" "	4	3
		Mahikantha State	" "	...	1
		Bulsar Port	" "	5	4
		Surat Town and Port	" "	...	...
		Surat District	" "	38	33
		Jhara Port	. . . .	...	...
		Bandra Port	B., B. & C. I.	...	...
		Utan "	" "	...	...
		Vesava "	" "	...	...
		Kelva "	" "	...	...
		Trombay "	G. I. P.	...	...
		Tarapur "	B., B. & C. I.	...	...
		Manori "	" "	...	...
		Mahim "	" "	...	...
		Dhanu "	" "	...	...
		Bhiwndi "	G. I. P.	...	...
		Agashi "	B., B. & C. I.	...	...
		Shirgaon "	" "	...	...
		Bassein "	" "	1	1
		Kalyan "	G. I. P.	2	4
		Thana "	"	4	3
		Umbergaon Port	B., B. & C. I.	...	...
		Kon "	. . . .	...	...
		Thana District	G. I. P. & B., B. & C. I.	4	2
	Central.	Ahmednagar District	Dhond and Manmad (G. I. P.)	233	171
		Khandesh "	B., B. & C. I. & G. I. P.	244	152
		Nasik "	G. I. P. & N. G.	284	205
		Poona City	S. M. & G. I. P.	181	165
		Poona District	" "	92	80
		Satara "	S. M.	442	334
		Sholapur Town	. . . .	32	19
		Sholapur District	G. I. P., S. M. & Barsi	142	107

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind.	Southern.	Alibag Port		...	..
		Panvel "		6	6
		Eshoi "		...	...
		Roha "		...	...
		Revdanda "		...	...
		Kolaba District	G. I. P.	19	9
		Ratnagiri Port		1	1
		Vizedrug "		...	...
		Harnai "		...	...
		Rajapur "		...	...
		Vengurla "		...	...
		Jaitapur "		...	-
		Dabhal "		...	...
		Joigad "		...	...
		Deoagad "		...	...
		Ratnagiri District		4	1
		Belgaum "	S. M.	211	155
		Hubli Town		10	10
		Dharwar District	S. M.	300	102
		Karwar Port		...	...
		Kumta "		...	...
		Kanara District		5	3
		Savantvadi State		...	...
		Bijapur District	S. M. & G. I. P.	352	308
	Sind	Karachi Town and Port	N. W.	63	51
		Karachi District	"	...	...
		Hyderabad Town	"	...	...
		Hyderabad District	" & J. B.	...	.
		Thar and Parkar District	J. B.	...	..
		Larkhana District	N. W.	...	..
		Sukkar District	"	...	.
		Khairpur State	"	...	...
	Political charges.	Akalkot State		3	...
		Aundh " } Phaltan State }		40	24
		Tuna Port		...	..
		Mandvi "		...	...
		Mundra "		...	...
		Jukau "		...	..
		Cutch State		1	1
		Cambay State	B., B. & C. I.	9	4
		Savanur "		2	...
		Bhor "		...	...
		Porbandar Port	B.-G.-J.-P.	1	1
		Bhavnagar Town and Port	B.-G.-J.-P.	...	...
		Mongrol Port		...	...
		Salaya "		...	...
		Jodia Port		...	..

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind.	Political charges.	Jafrabad Port	. . . .	...	...
		Verawal "	. . . .	...	...
		Vawania "	. . . .	...	...
		Kathiawar State	B., B. & C. I., Morvi & B.-G.-J.-P.	31	17
		Kolhapur Town	S. M.	12	15
		Kolhapur and Southern Mahratta Country	"	803	601
		Sachin State	B., B. & C. I.	...	...
		Dharampur State	. . . .	...	...
		Srivardhan Port	. . . .	...	...
		Murud "	. . . .	...	...
		Barimandla "	. . . .	...	...
		Nandgaon "	. . . .	...	...
		Majagoan "	. . . .	...	...
		Janjira "	. . . .	...	...
		Janjira State	. . . .	..	...
		Velan Port	. . . .	...	...
		Kodinar "	. . . .	...	...
		Baroda City	B., B. & C. I.	...	...
		Billimora Port	. . . .	...	...
		Baroda State	B. B., & C. I.	109	89
		Jath State	. . . .	...	...
		Bijapur State	S. M. & G. I. P.	18	8
		Surat "	B., B. & C. I.	10	6
		Aden	. . . .	90	70
			Total	4,162	3,137
Madras Presidency.	..	Salem Town	Madras	...	...
		Salem District	"	(f) 61	(e) 52
		Bellary Cantonment	S. M.	...	...
		Bellary Town	"	23	16
		Bellary District	" & Madras	(b) 246	(a) 178
		Coimbatore Town	Madras	...	...
		Coimbatore District	" S. I. & Nilgiri	(d) 34	22
		Nilgiris "	"	...	...
		North Arcot "	S. I. & Madras	(c) 25	(d) 23
		South Arcot District	"	...	...
		Cuddalore Port	"	...	...
		Tinnevelly District	"	...	...
		Malabar "	Madras	...	...
		Nellore District	. . . .	...	...
		Cuddapah "	S. I. & Madras	(g) 1	(g) 1
		Mangalore Port	. . . .	11	6
		Ermala "	. . . .	...	...
		South Canara District	. . . .	...	...
		Madras City	Madras & S. I.	..	...

(a) Nine imported cases.
(b) Twelve " "
(c) Four " "
(d) Three imported cases.
(e) One " case
(f) Two " cases.
(g) Imported case.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
MADRAS PRESIDENCY.	...	Chingleput District . .	S. I. & Madras	...	...
		Godavari " . .	Madras	..	...
		Cannanore Port . . .	. . . .	...	...
		Tanjore District . .	S. I.	...	...
		Anantapur " . .	Madras, S. I. & S. M. . .	(c) 54	41
		Madura " . .	S. I.	...	...
		Trichinopoly " . .	. . . .	...	...
		Cochin State	. . . .	...	...
		Karnool District . . .	. . . .	2	2
			TOTAL .	457	341
BENGAL	Presidency.	Calcutta	E. I., E. B. S. & B. N. . .	(e) 36	33
		Nadia District	E. B. S. & B. C. & R. K. . .	...	...
		24-Parganas District. . .	E. B. S., B. C. & E. I. . .	3	3
		Khulna District . . .	B. C.	...	...
	Burdwan	Midnapur District . .	B. N. R.	..	...
		Burdwan " . . .	E. I.	...	...
		Howrah Town . . .	"	2	2
		Hooghly District . . .	"	...	...
		Birbhum " . . .	"	...	...
	Patna	Champaran District . . .	B. & N. W.	...	...
		Chapra Town	"	...	...
		Saran District . . .	"	1,408	1,243
		Gaya Town	E. I.	5	5
		Gaya District . . .	"	380	289
		Muzaffarpur District . .	B. & N. W.	197	171
		Muzaffarpur Town . . .	"	...	...
		Darbhanga Town . . .	. . . .	8	8
		Darbhanga District . .	B. & N. W.	118	126
		Shahabad " . . .	E. I.	716	623
		Patna City	"	131	126
		Patna District	"	534	464
	Bhagalpur	Monghyr Town . . .	"	107	100
		Monghyr District . . .	"	115	107
		Bhagalpur Town . . .	"	32	26
		Bhagalpur District . . .	" & B. & N. W . . .	19	13
		Sonthal Parganas District .	"	...	...
	Chota Nagpur	Palamau District . . .	"	...	...
		Hazaribagh " . . .	"	(b) 14	(b) 12
	Orissa	Cuttack District . . .	B. N. R.	...	...
			TOTAL .	3,825	3,351
UNITED PROVINCES.	Allahabad.	Allahabad City . . .	E. I.	300	300
		Allahabad District . . .	" & O. & R. . . .	1,438	1,432
		Cawnpur City	E. I., O. & R., B., B. & C. I. & G. I. P. (I. M. Sec.).	177	174
		Cawnpur District . . .	" " " " .	170	163
		Fatehpur " . . .	E. I.	262	199
		Banda " . . .	G. I. P. (I. M. Sec.) & E. I. R. .	(a) 1	(a) 1
		Jhansi City	" " . . .	...	...

(a) Imported case.
(b) Including 8 seizures and 6 deaths of week ending 7th January 1905.
(c) One imported case.
(d) Three imported cases.
(e) Seven imported cases.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
United Provinces.	Allahabad	Jhansi District	G. I. P. (I. M. Sec.)	38	81
		Hamirpur „	„ („)	5	7
		Jalaun „	„ („)	52	52
	Benares	Benares Cantonment	B. & N. W. & O. & R.	...	...
		Benares City	„ „ „	58	56
		Benares District	„ „ „ & E. I.	103	100
		Ballia	„	669	659
		Jaunpur City	O. & R.	...	...
		Jaunpur District	„ & B. & N. W.	269	238
		Ghazipur „	E. I. & B. & N. W.	1,222	1,111
		Mirzapur City	„	48	39
		Mirzapur District	„ & O. & R.	324	200
	Fyzabad	Bahraich District	B. & N. W.	74	57
		Gonda „	„	2	2
		Partabgarh „	O. & R.	154	152
		Sultanpur „	„	209	118
		Ajodhia	„	...	...
		Fyzabad City	„	36	35
		Fyzabad District	„	139	135
		Bara Banki Town	B. & N. W.	...	...
		Bara Banki District	„ & O. & R.	116	117
	Gorakhpur	Azamgarh City	„ „	...	...
		Azamgarh District	„ „	272	261
		Gorakhpur City	„	...	...
		Gorakhpur District	„	53	44
		Basti District	„	239	188
	Meerut	Meerut City	N. W.	174	172
		Meerut Cantonment	„	...	...
		Meerut District	„ O. & R. & E. I.	591	474
		Muzaffarnagar City	„	...	...
		Muzaffarnagar District	„	369	365
		Aligarh City	E. I. & O. & R.	144	139
		Aligarh District		566	412
		Saharanpur City		54	43
		Hardwar Union	O. & R. & N. W.	...	...
		Roorkee Town	„ „	...	...
		Saharanpur District	„ „	759	471
		Bulandshahr „	E. I. & O. & R.	...	...
		Dehra Dun	B. & N. W. & O. & R.	...	...
	Lucknow	Unao District	O. & R., & B. & N. W.	107	104
		Lucknow City	„ „ & R. K.	198	182
		Lucknow District	„ „	47	47
		Hardoi „	„	117	87
		Rae Bareli „	„	386	282
		Sitapur „		6	4
		Kheri „		12	9

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
UNITED PROVINCES.	Agra	Etawah City	E. I.	...	...
		Etawah District	,,	98	98
		Fatehgarh	B., B. & C. I.	...	..
		Farrukhabad Town	,, ,,	12	12
		Farrukhabad District	,, ,,	385	360
		Mainpuri ,,	E. I.	53	52
		Agra City	B., B. & C. I., G. I. P. & E. I.	91	86
		Agra District	,, ,,	229	188
		Etah ,,		319	266
		Hathras City		2	7
		Muttra District		1,500	1,399
		Muttra City		21	21
	Rohilkhand	Bareilly City	R. & K. & O. & R.	202	196
		Bareilly District	,, ,,	29	29
		Shahjahanpur District	,, ,,	50	34
		Shahjahanpur City	,, ,,	...	...
		Budaun District		55	51
		Bijnor Town		...	...
		Bijnor District	O. & R.	201	196
		Moradabad City		...	...
		Moradabad District		120	120
		Pilibhit District		...	...
	Kumaun	Naini Tal	O. & R.	...	...
		Garhwal District		...	...
			TOTAL	13,322	11,777
PUNJAB	Jullundur	Ludhiana District	N. W.	147	92
		Jullundur City	,,	...	...
		Jullundur District	,,	425	264
		Hoshiarpur ,,		645	517
		Ferozepur ,,	N. W.	240	107
		Kangra ,,		...	...
		Amritsar City		65	56
		Amirtsar District	N. W.	883	686
	Lahore	Gurdaspur ,,	,,	324	293
		Lahore Municipality	,,	3	...
		Lahore District	,,	63	48
		Gujranwala District	,,	159	156
		Sialkot ,,	,,	56	44
		Montgomery ,,	,,	27	12
	Rawalpindi	Rawalpindi District	,,	8	7
		Gujrat ,,	,,	83	83
		Shahpur ,,	,,	26	28
		Jhelum ,,	,,	2	2
		Lyallpur District	,,	...	...
	Multan	Jhang District	,,	3	1
		Multan ,,	,,	...	...
		Mianwali ,,	,,	...	...
		Dera Ghazi Khan District	,,	(c) 65	(c) 56

(c) Figures for 2 weeks.

Presidency or Province.	Division.	District and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
PUNJAB.	Delhi	Gurgaon District	B., B. & C. I.	1,180	1,154
		Delhi City	E. I., O. & R., B., B. & C. I., & N. W.	86	28
		Delhi District	. . . .	25	17
		Hissar "	B., B. & C. I. & N. W.	235	225
		Karnal "	E. I.	262	217
		Simla "	S. K.	...	...
		Amballa "	N. W. & E. I.	485	443
		Rohtak "	N. W.	497	327
	...	Patiala City	Rajpura-Bhatinda (N. W. Ry.).	2	2
		Patiala State	N. W., E. I., B., B. & C.I. & J.B.	493	434
		Kapurthala State	. . . .	264	180
		Kalsia "	. . . .	17	15
		Jind "	. . . . .	21	14
		Nabha "	. . . .	63	61
			TOTAL	6,804	5,569
CENTRAL PROVINCES (INCLUDING BERAR).	Norbudda	Burhanpur Town	. . . . . .	6	6
		Nimar District	G. I. P. & B., B. & C. I.	44	23
		Hoshangabad Town	"	...	...
		Hoshangabad District	"	6	4
		Narsingpur Town	"	...	...
		Narsingpur District	"	...	
		Chhindwara "	B. N.	15	10
		Khandwa Town	B., B. & C. I & G. I. P.	...	...
		Betul District	. . . .	...	...
	Nagpur	Nagpur City	B. N. & G. I. P.	...	...
		Nagpur District	"	(b) 29	(b) 22
		Wardha Town	G. I. P.	...	...
		Wardha District	"	7	7
		Chanda Town	. . . .	7	4
		Chanda District	G. I. P.	...	...
		Bhandara Town	B. N.	...	...
		Bhandara District	"	6	5
		Balaghat "	"	(b) 34	(b) 30
		Balaghat Town	E. I. & G. I. P.	...	...
	Jubbulpur.	Jubbulpore Town	. . . .	42	42
		Jubbulpore Cantonment	. . . .	59	44
		Jubbulpore District	E. I. & G. I. P.	82	64
		Damoh Town	G. I. P. (I. M. Sec.)	...	...
		Damoh District	" (")	...	...
		Saugor Cantonment	" (")	...	...
		Saugor Town	" (")	...	...
		Saugor District	" (")	2	1
		Seoni "	B. N.	(c) 1	(c) 1
		Mandla Town	"	...	...
	Chhattisgarh.	Bilaspur Town	. . . . . .	32	29
		Bilaspur District	"	(a) 10	(a) 10
		Raipur "	"	...	...
		Raipur Town	.	...	...
		Sambalpur District	"	...	...

(a) Two imported cases. (b) One imported case. (c) Imported case.

Presidency or Province.	Division.	District and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
CENTRAL PROVINCES (INCLUDING BERAR).	...	Akola District	G. I. P.	74	52
		Buldana „	„	85	67
		Wun „		...	...
		Basim „		...	...
		Amraoti „	G. I. P.	5	3
		Ellichpur „		37	20
			TOTAL	583	414
MYSORE STATE.	...	Bangalore City	S. M. & Madras	25	17
		Bangalore Civil and Military Station	„ „	60	47
		Bangalore District	„ „	53	37
		Mysore City	„	21	19
		Mysore District	„ & Madras	66	45
		Kolar „	Madras & S. M.	19	14
		Kolar Gold Fields	„	23	16
		Thumkur District	S. M.	36	30
		Shimoga „	„	12	9
		Chitaldrug „	„	13	13
		Kadur „	„	...	...
		Hassan „	„	6	1
			TOTAL	334	248
HYDERABAD STATE.	...	Aurangabad District	N. G. S.	111	74
		Bir „		72	70
		Hyderabad „	N. G. S.	...	...
		Indur „	„	...	...
		Bidar District		...	...
		Atrafi Balda		(b) (a) 1	(b) (a) 1
		Usmanabad District	G. I. P. & Barsi	23	19
		Lingsagur „	S. M.	112	85
		Parbhani „	N. G. S.	5	4
		Raichur „	G. I. P. & Madras	39	41
		Gulburga „	„ & N. G. S.	125	105
		Nander „	N. G. S.	...	...
			TOTAL	488	399
CENTRAL INDIA.	...	Indore City	B., B. & C. I.	1	1
		Indore State	„	32	26
		Ujjain City	„	(c) ...	(c) ...
		Gwalior „		20	14
		Gwalior State	B., B. & C. I. & G. I. P.	...	...
		Dhar „	G. I. P. (I. M. Sec.) & Gwalior	...	...
		Pathari „	„ „	...	...
		Bhopal City		...	...
		Bhopal State	G. I. P.	(c) 3	(c) 3
		Guaranteed Holdings in Bhopal Agency		...	...
		Maksudangarh State		...	...

(a) Imported case.
(b) Figures for the period from 3rd to 9th January 1905
(c) Figures for week ending 7th January 1905.
N.B.—The total of plague seizures for week ending 7th January 1905 for all India was 27,889 and not that shown in the statement for that week.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
CENTRAL INDIA.	...	Mhow Cantonment . . .	B., B. & C. I. (Rajputana-Malwa)	...	...
		Nimach „ . . .	„	...	...
		Indore Residency . . .	„	...	...
		Rutlam City	„	...	...
		Rutlam State	„	(a) 5	(a) 6
		Dewas Town	. . . .	...	...
		Dewas State	G. I. P.	...	...
		Narsingarh State . . .	. . . .	...	...
		Guaranteed Holdings in Malwa Agency	. . . .	...	...
		Tonk State (portion in Central India)	G. I. P.	1	1
		Sehore State	„	...	...
		Datia City	„	9	6
		Datia State	. . . .	(a) 23	(a) 21
		Sailana Town	. . . .	...	...
		Sailana State	B., B. & C. I.	21	15
		Piploda District . . .	. . . .	...	...
		Bagli State	. . . .	5	2
		Jhabua „	B., B. & C. I.	...	...
		Jaora „	„	...	...
		Jaora Town	„	...	...
		Agar Military Station . .	. . . .	...	...
		Manpur	. . . .	...	...
		Sitamau State	. . . .	...	...
		Rajgarh „	. . . .	...	...
		Kurwai „	. . . .	...	...
		Barwani „	. . . .	...	...
			TOTAL .	123	95
RAJPUTANA.	...	Ajmer	. . . .	(a)3	(a)4
		Ajmer District . . .	. . . .	...	...
		Abu Road	. . . .	...	...
		Mewar State	B., B. & C. I.	(a)161	(a)155
		Partabgarh State . . .	„	...	...
		Chitor (Udaipur State) . .	„	...	...
		Tonk State	„	...	...
		Marwar „ (Jodhpur) . .	J. B. „	...	...
		Jaipur „	„	104	91
		Kishengarh Town . . .	C. I.	...	...
		Bikanir State . . .	J. B.	...	...
		Jhallawar „	. . . .	...	...
		Kotah „	. . . .	(a) 2	(a) 2
		Sirohi „	B., B. & C. I.	...	...
		Shahpura „	. . . .	17	11
		Dholpur „	. . . .	...	...
		Alwar „	B., B. & C. I.	41	36
		Beawar	. . . .	...	...
		Banswara Town . . .	. . . .	...	...
		Banswara State . . .	. . . .	...	...
		Bharatpur „	. . . .	(a)53	(a)53
			TOTAL .	381	352

(a) Figures for week ending 7th January 1905.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
KASHMIR	...	Jammu City . . .	. . . .	4	3
		Jammu Province . . .	N. W.	4	3
			TOTAL .	8	6
N.-W. F. PROVINCE	...	Abbottabad Town . . .	. . . .	...	...
		Hazara District . . .	. . . .	...	...
		Peshawar Town . . .	. . . .	...	...
		Peshawar District . . .	. . . .	...	...
			TOTAL .	...	...
BALUCHISTAN	...	Sonmiani	. . . . .	...	...
		Hirok	N. W.	..	...
		Sibi	"	...	...
			TOTAL .	...	...
			GRAND TOTAL .	30,487	25,719

H. H. RISLEY,
Secretary to the Government of India.

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Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.

Government of India Notifications, Appointments, Promotions, etc.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

Calcutta, the 21st January 1905.

No. 81-*M.*—Intelligence having been received of the death of Her Royal Highness the Duchess of Saxe-Weimar-Eisenach, Court Mourning is ordered till 1st February 1905.

When attending at the Viceregal Court, ladies will appear in black and officers in uniform will wear a crape band on the left arm.

By Command,

EVERARD BARING, *Lieut.-Colonel,*
Military Secretary to the Viceroy.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Calcutta, the 27th January, 1905.

No. 1.—Mr. R. Sheepshanks, of the Indian Civil Service, Barrister-at-Law, has been appointed to be Deputy Secretary to the Government of India in the Legislative Department, with effect from the 3rd instant.

J. M. MACPHERSON,
Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Calcutta, the 23rd January 1905.

No. 160.—The Governor General in Council is pleased to sanction the admission to the 3rd class of the Civil Division of the Indian Order of Merit of Sepoy Haidar Khan, of the 93rd Burma Infantry, for conspicuous bravery displayed by him at Thayetmyo on the evening of the 30th June 1904 in arresting, himself unarmed, a drunken man armed with a dah with which he had already wounded a police officer who attempted to disarm him.

The 24th January 1905.

No. 190.—In exercise of the power conferred by section 5 of the Indian Explosives Act, 1884 (IV of 1884), the Governor General in Council is pleased to direct that after the words " Nothing in these rules shall apply to the packing, transport or importation of capped safety cartridge cases, if otherwise empty ' in the third paragraph of the Notification of the Government of India in the Home Department no. 5528, dated the 11th October 1901, as amended by the like Notifications no. 2759, dated the 11th September 1902, and no. 2562, dated the 3rd July 1903, the words " when packed, transported or imported in the same consignment with arms and covered by a license granted under the Indian Arms Act, 1878 (XI of 1878), " shall be inserted.

ESTABLISHMENTS.

The 27th January 1905.

No. 101.—The services of Mr. H. F. Howard, of the Indian Civil Service, are placed at the disposal of the Finance Department.

MEDICAL.

The 24th January 1905.

No. 98.—The services of Captain A. Miller, M.B., I.M.S. (Madras), are replaced at the disposal of the Government of Madras.

SANITARY.

PLAGUE.

The 26th January 1905.

No. 113.—The following telegram is published for general information :—

Telegram dated Pera, the 20th January 1905.

From—His Britannic Majesty's Ambassador Extraordinary and Plenipotentiary at Constantinople,

To—His Excellency the Viceroy.

Quarantine against Basra suppressed for ordinary ships, and quarantine reduced to five days for pilgrim ships.

The 27th January 1905.

No. 115.—Whereas the Governor General in Council is satisfied that the North Arcot district of the Madras presidency is visited by an outbreak of dangerous epidemic disease and that there is a danger of its spread if persons from the Mysore and Hyderabad States are permitted to assemble at Kálahasti in the North Arcot district on the occasion of the ensuing Mahasivaratri festival;

In exercise of the power conferred by section 2, sub-section (I), of the Epidemic Diseases Act. 1897 (III of 1897), the Governor General in Council is pleased to direct that no tickets to travel by railway to the stations of Gudur, Kondagunta, Vendodu, Venkatagiri, Yellakuru, Kálahasti, Yérpédu, Rénigunta, Tirupati East, Tirupati West and Chandragiri on the South Indian Railway and to the stations of Peddapadu, Mámáudúru, Rénigunta, Púdi, Padukn, Puttúr, Vepagunta and Nagari on the Madras Railway shall be sold from the 23rd February to the 12th March 1905 (both days inclusive) within the Mysore and Hyderabad States to any person intending or believed to be intending to proceed to the Mahasivaratri festival at Kálahasti.

JAILS.

The 23rd January 1905.

No. 25.—The services of Lieutenant A. W. Greig, I.M.S., are placed temporarily at the disposal of the Government of Burma for employment in the Jail Department.

EDUCATION.

The 24th January 1905.

No. 71.—In exercise of the powers conferred by section 6, clause (*c*) and section 10 of the Indian Universities Act, 1904 (VIII of 1904), His Excellency the Chancellor of the Calcutta University is pleased to nominate the following gentlemen to be ordinary Fellows of the University:—

Khan Bahadur Maulavi Muhammad Yusuf, B.L.
Reverend A. Neut, S.J.
The Hon'ble Mr. Justice R. F. Rampini, M.A., LL.D.
Lieutenant-Colonel R. H. Charles, M.D., M.C.H., F.R.C.S., I.M.S.
Rai Rajendra Chandra Sastri, Bahadur, M.A.
Mr. Harinath De, M.A., M.R.A.S.
Shams-ul-Ulama Mirza Ashraf Ali.

H. H. RISLEY,
Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATION.

LAND-SURVEYS.

Calcutta, the 27th January 1905.

No. 147—13-2.—Captain H. M. Cowie, R.E., Assistant Superintendent, 1st grade, Survey of India, is granted privilege leave for three months combined with furlough for fifteen months under articles 233 (*i*), 260, and 308 (*b*), Civil Service Regulations, with effect from the 10th March 1905, or the subsequent date on which he may avail himself of it.

J. WILSON,
Officiating Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William; the 24th January, 1905.

No. 119-G.—*Erratum.*—In notification No. 2295-G., dated the 19th December 1904, for the words "29th October" *read* "25th October."

No. 121-G.—The undermentioned officer has been selected as a probationer for the Political Department of the Government of India, and is temporarily attached to the Punjab Commission as a Supernumerary Assistant Commissioner, with effect from the date on which he assumes charge of his duties:—

Lieutenant G. D. Ogilvie, Indian Army.

No. 123-G.—Captain C. H. Bowle-Evans, Indian Medical Service (Bengal), an officiating Agency Surgeon of the 2nd class, is posted as Civil Surgeon of Hazara.

The 25th January 1905.

No. 336-E.C.—With the sanction of His Majesty's Government, the Governor General in Council is pleased to recognise the appointment of Herr Jakob Wein as Acting Consul at Bombay for the Austro-Hungarian Empire.

The 27th January 1905.

No. 134-G.—The following substantive changes are made in the graded list of the Political Department:—

Consequent on the appointment of Major (temporary Colonel) A. H. McMahon C.S.I., C.I.E., a Resident of the 2nd class (on deputation), to be a Resident of the 1st class, and Agent to the Governor-General in Baluchistan, and with effect from the 1st January 1905—

Mr. S. M. Fraser, C.I.E., a Political Agent of the 1st class, to be a Resident of the 2nd class.

Major A. F. Pinhey, C.I.E, a Political Agent of the 2nd class, to be a Political Agent of the 1st class.

Major G. F. Chenevix Trench, a Political Agent of the 3rd class, to be a Political Agent of the 2nd class.

Major C. A. Kemball, C.I.E., a Political Agent of the 4th class (on furlough), to be a Political Agent of the 3rd class (on furlough).

Major P. Z. Cox, C.I.E., a Political Assistant of the 1st class, to be a Political Agent of the 4th class.

Major E. LeMesurier, a Political Assistant of the 2nd class (on furlough), to be a Political Assistant of the 1st class (on furlough).

Captain R. A. E. Benn, C.I.E., a Political Assistant of the 3rd class, to be a Political Assistant of the 2nd class.

Consequent on the seconding of Major K. D. Erskine, a Political Agent of the 2nd class, as Superintendent, Imperial Gazetteer, Rajputana, and with effect from the 1st January 1905—

Major C. H. Pritchard, a Political Agent of the 3rd class, to be a Political Agent of the 2nd class.

Lieutenant-Colonel C. G. F. Fagan, a Political Agent of the 4th class, to be a Political Agent of the 3rd class.

Major A. F. Bruce, a Political Assistant of the 1st class, to be a Political Agent of the 4th class.

Mr. W. S. Davis, a Political Assistant of the 2nd class, to be a Political Assistant of the 1st class.

Captain A. B. Dew, a Political Assistant of the 3rd class, to be a Political Assistant of the 2nd class.

Consequent on the seconding of Mr. R. Hughes Buller, a Political Agent of the 4th class, as Superintendent, Imperial Gazetteer, Baluchistan, and with effect from the 1st January 1905—

Major A. McConaghey, a Political Assistant of the 1st class, to be a Political Agent of the 4th class.

Captain L. A. Forbes, a Political Assistant of the 2nd class, to be a Political Assistant of the 1st class.

Captain C. B. Winter, a Political Assistant of the 3rd class, to be a Political Assistant of the 2nd class.

These arrangements are made without prejudice to superior acting appointments held by any of the abovementioned officers on the dates specified.

No. 135-G.—Major (temporary Colonel) A. H. McMahon, C.S.I., C.I.E., a Resident of the 2nd class, and Revenue and Judicial Commissioner in Baluchistan, on deputation, is appointed to be a Resident of the 1st class, and Agent to the Governor-General in Baluchistan, with effect from the 1st January 1905.

Colonel McMahon will, for the present, continue on deputation as British Commissioner, Seistan Arbitration Commission.

No. 136-G.—Mr. A. L. P. Tucker, C.I.E., a Resident of the 2nd class, is appointed to be a Resident of the 1st class, substantive *pro tempore*, and Agent to the Governor-General in Baluchistan, with effect from the date of assuming charge, and during the absence on deputation of Colonel A. H. McMahon, C.S.I., C.I.E, or until further orders.

No. 137-G.—Major J. Ramsay, C.I.E., on being relieved of the office of officiating Resident of the 1st class and Agent to the Governor-General in Baluchistan, is re-appointed to be a Resident of the 2nd class, substantive *pro tempore*, and Revenue and Judicial Commissioner in Baluchistan, with effect from the date of assuming charge.

No. 138-G.—Major C. Archer, on being relieved of the office of Revenue and Judicial Commissioner in Baluchistan, is posted as Political Agent and Deputy Commissioner in Quetta and Pishin.

No. 140-G.—Captain J. H. Hugo, D.S O., Indian Medical Service (Bengal), an Agency Surgeon of the 2nd class, and Agency Surgeon at Bhopawar, is appointed to hold charge of the current duties of the office of Political Agent in Bhopawar, in addition to his own duties, with effect from the date of assuming charge, and until further orders.

No. 368-E.C.—With reference to Notification, No. 3168-E.C., dated the 23rd September 1904, Mr. F. C. Fabricius, Consul for Denmark at Rangoon, resumed charge of his office on the 3rd January 1905.

No. 371-E.C.—With reference to Notification, No. 1426-E.C., dated the 2nd May 1904, Mr. J. Scharnhorst, Consul for Germany at Rangoon, resumed charge of his office on the 4th January 1905.

S. M. FRASER,

Officiating Secretary to the Government of India.

FINANCE AND COMMERCE DEPARTMENT.

NOTIFICATIONS.

SEPARATE REVENUE.

SALT.

Calcutta the 25th January 1905.

No. 541-Exc.—In exercise of the powers conferred by sections 27 and 28 of the Indian Salt Act, 1882 (XII of 1882), the Governor General in Council is pleased to direct that for rules 13 and 35, respectively, of the rules published with the Notification of the Government of India in the Finance and Commerce Department, No. 1892, dated the 27th June 1884, the following shall be substituted, namely:—

"13. (1) Except as otherwise provided in these rules or in the rules published with Notification No. 547-Exc., dated the 25th January 1905, any person wishing to remove salt from the salt-works shall first pay the charges due thereon into such Government treasury or sub-treasury as may from time to time be appointed in this behalf, and shall in return be granted a receipt.

Fractions of quarter maunds shall be paid for as quarter maunds.

(2) The charges referred to in sub-rule (1) are the duty and price at the rates respectively fixed and in force on the day when payment is made into the treasury or sub-treasury."

"35. The transit, from any of the Native States included in the Rajputana and Central India Agencies into any part of the British territory adjoining the same, of salt produced or manufactured in any Native State in the said Agencies, except salt manufac.

tured at the Salt Sources of Sambhar, Didwana or Pachbadra in the States of Jaipur and Jodhpur (which Sources are, in pursuance of agreements made with the Chiefs of those States, administered by the British Government), is prohibited."

No. 543-*Exc.*—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and in pursuance of the agreement made with the Chief of the State of Jaipur, dated the 7th August 1869, and the agreements made with the Chief of the State of Jodhpur, dated the 27th January 1870, the 18th April 1870, and the 18th January 1879, which provide for the lease to the British Government of the Salt Sources of Sambhar, Didwana and Pachbadra within the said States, the Governor General in Council is pleased to declare that the duty to be paid on salt manufactured at any of the said Salt Sources shall be two rupees for each maund of 82 2/7 lbs. avoirdupois.

No. 545-*Exc.*—In exercise of the powers conferred by section 7 of the Indian Salt Act, 1882 (XII of 1882), the Governor General in Council is pleased to direct that for clause (*d*) of the Notification of the Government of India in the Finance and Commerce Department, No. 1542-S.R., dated the 18th March 1903, the following shall be substituted, namely:—

"(*d*) in the case of salt manufactured in any part of British India other than Burma, the said mines, or Aden, or in the case of salt (other than salt manufactured at the Salt Sources of Sambhar, Didwana or Pachbadra in the Rajputana Agency, on which a duty has been imposed by Notification No. 543-Exc., of this date) imported by land into any part of British India other than Burma, two rupees for each maund of 82 2/7 pounds avoirdupois."

No. 547-*Exc.*—In exercise of the powers conferred by section 28 of the Indian Salt Act, 1882 (XII of 1882), and by the Indian (Foreign Jurisdiction) Order in Council, 1902, and in pursuance of the agreement made with the Chief of the State of Jaipur, dated the 7th August 1869, and the agreements made with the Chief of the State of Jodhpur, dated the 27th January 1870, and the 18th April 1870, and 18th January 1879, which provide for the lease to the British Government of the Salt Sources of Sambhar, Didwana and Pachbadra within the said States, the Governor General in Council is pleased to make the following rules to regulate the receipt from the public and the acceptance by the Assistant Commissioners of Salt Revenue at Sambhar, Pachbadra and Khewrah of indents for the supply of salt under the system called the through traffic system, and the transmission of such salt direct by rail to the station named by the applicant.

II. Notifications No. 3883, dated the 26th July 1889, No. 1308, dated the 20th March 1890, and No. 3589, dated the 19th June 1903, by the Government of India in the Finance and Commerce Department, are hereby cancelled.

RULES.

1. The salt shall be issued as uniform in quality as possible, but no selection shall be allowed.

2. (*1*) The applicant for salt shall either remit to the Assistant Commissioner in currency notes or by money order, or, if he prefers it, pay into any authorised treasury or sub-treasury, or into any post office which has been specially appointed in this behalf by the Director General of the Post Office of India, or into any station of the Great Indian Peninsula (Indian Midland) Railway which has been specially appointed in this behalf by the General Traffic Manager of the said Railway with the concurrence of the Commissioner of Northern India Salt Revenue, the duty payable on the salt he requires, together with its price, the price including the cost of the salt and all charges made in connection with bagging, weighing, loading and despatching it.

When the duty and price are paid into a post office a fee of two annas per one hundred rupees upon the amount thereof (subject to a minimum fee of ten annas in respect of each application) shall be paid at the same time.

(*2*) Forms of indents or applications for salt shall be issued free of charge.

(*3*) The duty and price shall be those payable at the rates respectively fixed and in force on the day when the remittance is received by the Assistant Commissioner or payment is made as aforesaid.

3. (*1*) When payment is made into a treasury or sub-treasury, the officer receiving the money shall give the person tendering it a receipt, and shall by the same day's post despatch advice of the receipt to the Assistant Commissioner of Salt Revenue by whom the salt is to be supplied.

(*2*) When payment is made into a station on the Great Indian Peninsula (Indian Midland) Railway, the Station Master receiving the money shall give the person tendering it a receipt, and shall at once send a copy of the receipt, through the Cashier to the Audit Office of the Railway, and the copy of the receipt so sent shall be forwarded (duly countersigned by or on behalf of the Chief Auditor), as an advice, to the Assistant Commissioner by whom the salt is to be supplied.

(3) When payment is made into a post office, the Post Master shall himself transmit the indent to the Assistant Commissioner of Salt Revenue by whom the salt is to be supplied, advising him at the same time of the receipt of the sum paid by the applicant for the salt.

4. (1) Indents or applications for salt, accompanied by currency notes, or supported by receipts granted by Treasury Officers or Station Masters on the Great Indian Peninsula (Indian Midland) Railway or by money orders sent separately through the post office, shall be sent by post in a registered cover to the Assistant Commissioner of Salt Revenue by whom the salt is to be supplied.

(2) Full and accurate particulars shall be given in the indent or application as to the destination of the salt, the bags in which it is to be sent, the route by which it is to be despatched and the person or persons to whom it is to be consigned and to whom the railway receipt is to be sent.

(3) The Assistant Commissioner, after comparing the receipt accompanying an indent or application with the advice from the receiving officer, and satisfying himself that it is correct and in order, or, in the case of a remittance, after crediting the sum remitted, shall without any avoidable delay cause the salt to be despatched, freight unpaid, to the consignee, and shall send the railway receipt by post to the consignee or other person who may have been specified in the indent or application.

5. The salt indented for shall be weighed, filled into bags, and loaded into the railway waggons without any further charges than those specified in rule 2.

6. (1) Persons indenting for salt must provide bags in sufficient number, and must see—

(a) that the bags are legibly and accurately marked and consigned to the Assistant Commissioner of Salt Revenue by whom the salt is to be supplied, and that the railway receipt for the bags is posted to him;

(b) that all charges on the bags are fully paid; and

(c) that the bags are sufficiently strong to hold the salt during the journey.

(2) If the conditions prescribed by sub-rule (1) are not complied with, the Assistant Commissioner of Salt Revenue may refuse to fill the salt into the bags sent.

7. The consignee shall pay the railway freight and charges of the consignment. It must be distinctly understood that the Government is responsible only for the due delivery of the salt to the railway, and that the railway receipt is a sufficient release to the Government for the quantity of salt consigned.

No. 549-*Exc.*—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and in pursuance of the agreement made with the Chief of the State of Jaipur, dated the 7th August 1869, and the agreements made with the Chief of the State of Jodhpur, dated the 27th January 1870, the 18th April 1870, and the 18th January, 1879, which provide for the lease to the British Government of the Salt Sources of Sambhar, Didwana and Pachbadra within the said States, the Governor General in Council is pleased to declare that rules 12 to 29 (inclusive) of the rules made by the Governor General in Council in exercise of the powers conferred by the said Indian Salt Act, 1882 (XII of 1882), and published with the Notification of the Government of India in the Finance and Commerce Department, No. 1892, dated the 27th June 1884, as amended by Notification No. 541-Exc., of this date, shall, so far as they can be made applicable, apply to salt manufactured in and sold at or removed from any of the said Salt Sources.

STATISTICS AND COMMERCE.

STATISTICS.

The 23rd January 1905.

No. 487-*S. R.*—Mr. L. F. Morshead, I.C.S., is placed on special duty under the Government of India in the Finance and Commerce Department, with effect from the 19th of January 1905.

LEAVE AND APPOINTMENTS.

Calcutta, the 23rd January 1905.

No. 484-*P.*—Mr. J. Cornwall, Postmaster General, United Provinces, is granted privilege leave for three months, with effect from the 30th of December 1904, and the

following acting appointments are made in the Postal Department during his absence on privilege leave, or until further orders:—

Mr. E. A. Doran, Postmaster General, 2nd grade, to officiate as Postmaster General, 1st grade;

Mr. J. Owens, Presidency Postmaster, Calcutta, to officiate as Postmaster General, United Provinces and in the 2nd grade of Postmasters General;

Mr. P. J. Gorman, 4th Assistant Director General of the Post Office of India, to officiate as Presidency Postmaster, Calcutta; and

Mr. G. W. Stanyon, Superintendent of Post Offices, to officiate as 4th Assistant Director General of the Post Office of India.

The 24th January 1905.

No. 497-P.—Mr. S. S. Cooper is appointed Assistant Controller of Printing and Stationery, with effect from the 1st of July 1904.

No. 498-P.—Mr. L. E. Pritchard, Assistant Comptroller General, is granted privilege leave for one month and four days, with effect from the 2nd of January 1905.

The 25th January 1905.

No. 532-P.—Mr. K. L. Datta is placed on special duty in the Financial Secretariat, with effect from the 21st of January 1905.

No. 538-P.—The privilege leave for two months and fifteen days granted to Mr. A. E. Cline, Assistant Commissioner, Northern India Salt Revenue, in the notification in this Department No. 8246-P., dated the 30th December 1904, is extended by fourteen days.

The 27th January 1905.

No. 605-P.—The privilege leave for 20 days granted to Mr. T. P. Srinivasa Sastriy Assistant Accountant General, Bombay, in the Notification in this Department, No. 280-P., dated the 14th January 1905, is extended to six weeks.

W. S. MEYER,
Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 27th January 1905.

APPOINTMENTS.

ARMY REMOUNT DEPARTMENT.

No. 59.—The undermentioned officers are appointed temporarily to the Arm, Remount Department, with effect from the 1st January 1905:—

Captain W. K. Bourne, 2nd Lancers (Gardner's Horse).

Lieutenant D. R. Hewitt, 17th Cavalry.

INDIAN ARMY.

No. 60.—The undermentioned officer is admitted to the Indian Army, with effect from the date specified, subject to confirmation by the Secretary of State for India:—

Second-Lieutenant Hugh Seymour Lamplugh Wolley, 1st Battalion, Royal Fusiliers, attached as a supernumerary to the 1st Battalion, South Wales Borderers; officiating Double Company Officer, 35th Sikhs. Dated 29th December 1904.

Second-Lieutenant Wolley is promoted to the rank of Lieutenant in the Indian Army, subject to His Majesty's approval, with effect from the 29th December 1904.

No. 61.—With reference to paragraph 6 of the regulations published with clause 92, India Army Circulars, 1891, the undermentioned officers of the Unattached List are admitted to the Indian Army, with effect from the dates specified, subject to confirmation by the Secretary of State for India:—

Second Lieutenants—

David Inglis.	Dated 18th December 1904.
Frederick Gwatkin. . . .	Dated 19th December 1904.
Francis Robert Farquhar. . . .	Dated 19th December 1904.
Alec Thompson.	Dated 18th December 1904.
Ronald Edmund Barrow. . . .	Dated 1st January 1905.

MEDICAL DEPARTMENT.

No. 62.—Lieutenant-Colonel J. McCloghry, Indian Medical Service, Bombay, is granted the temporary rank of Colonel, whilst officiating as Principal Medical Officer, Karachi Brigade, *vice* Colonel J. P. Greany, M.D., Indian Medical Service, Bombay, on leave, with effect from the 28th November 1904.

ORDNANCE DEPARTMENT.

No. 63.—The name of Mr. Thomas Hepburn should be omitted from Military Department Notification No. 1181 of 1904.

PERSONAL STAFF.

No. 64.—The Viceroy and Governor General has been pleased to make the following appointments on His Excellency's personal staff :—

To be Honorary Surgeons.

Surgeon-General W. R. Browne, M.D., Indian Medical Service, Madras, *vice* Surgeon-General D. Sinclair, M.B., C.S.I., retired.

Lieutenant-Colonel C. P. Lukis, M.B., F.R.C.S., Indian Medical Service, Bengal, *vice* Surgeon-General Sir B. Franklin, K.C.I.E., retired.

SUPPLY AND TRANSPORT CORPS.

No. 65.—Major L. J. Mathias, Indian Army, to be Supply and Transport Officer, 2nd class, with effect from the 4th January 1905.

COMMANDS.

No. 66.—Brevet-Colonel Sir J. R. L. Macdonald, K.C.I.E., C.B., Royal Engineers, to be a Brigade-Commander, with the temporary rank of Brigadier-General, *vice* Colonel (Brigadier General) H. P. Leach, C.B., D.S.O., Royal Engineers, vacated. Dated 7th January 1905.

LONDON GAZETTE.

No. 67.—The following extracts are published for general information:—

"London Gazette," dated 6th January 1905, pages 151-53.

India Office,
6th January 1905.

The King has approved of the following promotions among officers of the Indian Army, Indian Medical Service, Indian Subordinate Medical Department, and Indian Army Departments, and admissions to the Indian Army :—

INDIAN ARMY.

Majors to be Lieutenant-Colonels.

Francis Vaughan Whittall, 95th Russell's Infantry. Dated 15th August, 1904.

Brevet-Lieutenant-Colonel William Riddell Birdwood, Assistant Adjutant-General, Army Head-Quarters. Dated 1st September, 1904.

Alfred Ernest Stuart Searle, The 101st Grenadiers. Dated 17th September, 1904.

Brevet-Lieutenant-Colonel Henry Bathurst Vaughan, 7th Duke of Connaught's Own Rajputs. Dated 21st September, 1904.

Claud William Jacob, 106th Hazara Pioneers. Dated 1st October, 1904.

Alfred Wilberforce Leonard, 98th Infantry. Dated 2nd October, 1904.

William Harry Derville Rich, Supply and Transport Corps. Dated 5th October, 1904.

Captains to be Majors.

Henry Barnes Peacock, Supernumerary List. Dated 13th October, 1904.

William Leith Malcolm, 31st Punjabis. Dated 27th October, 1904.

Lieutenants to be Captains.

Dated 28th September 1904.

William Charles Trew Gray Gambier Plant, 23rd Cavalry (Frontier Force).

Charles Sumner Stooks, 80th Carnatic Infantry.

Claude Bayfield Stokes, 3rd Skinner's Horse.

Vivian Edward Muspratt, 30th Lancers (Gordon's Horse).

Edmund George Sexton, 1st Duke of York's Own Lancers (Skinner's Horse).

Edward Currie Alexander, D.S.O., 55th Coke's Rifles (Frontier Force).

Eric Grey Drummond, 4th Gurkha Rifles.

To be Lieutenants.

Lieutenant Howard Murray, 5th Light Infantry, from the Bedfordshire Regiment. Dated 21st September, 1904, but to rank from 21st October, 1901.

Donald Stuart Orchard, 5th Light Infantry, from the Bedfordshire Regiment. Dated 21st September, 1904, but to rank from 17th April, 1904.

John Cecil Macrae, 43rd Erinpura Regiment, from the Hampshire Regiment. Dated 16th September, 1904, but to rank from 26th April, 1902.

Charles Douglas Roe, 1st Battalion, 4th Gurkha Rifles, from the Royal Irish Regiment. Dated 18th August, 1904, but to rank from 3rd June, 1904.

Benjamin Charles Sparrow, 98th Infantry, from the Berkshire Regiment. Dated 22nd September, 1904, but to rank from 1st July, 1904.

Second-Lieutenants to be Lieutenants.

Alastair Fitzhugh Maclean, 33rd Punjabis. Dated 11th April, 1904.

William Rix Ames, 4th Prince Albert Victor's Rajputs. Dated 4th July, 1904.

Oliver Laurence Ruck, 77th Moplah Rifles. Dated 23rd July, 1904.

Dated 30th July, 1904.

Hugh Nicholas Jackson, 28th Light Cavalry.

Henry Cecil Prescott, 69th Punjabis.

Stanley Welch Beeman, 95th Russell's Infantry.

Joseph Elwin Bishop Scrafton, 63rd Palamcottah Light Infantry. Dated 7th August, 1904.

Archibald Frederick Bone, 76th Punjabis. Dated 17th August, 1904.

To be Second-Lieutenants.

Second-Lieutenant James Douglas Strong, 90th Punjabis, from the Royal Scots Fusiliers. Dated 4th October, 1904, but to rank from 27th July, 1901.

Second-Lieutenant Dacre Hamilton Powell, 103rd Mahratta Light Infantry, from the Royal Munster Fusiliers. Dated 26th September, 1904, but to rank from 19th October 1901.

Second-Lieutenant George Neville Mackie, 117th Mahrattas, from the Queen's (Royal West Surrey Regiment). Dated 9th September, 1904, but to rank from 15th January, 1902.

Second-Lieutenant John Hardcastle, 108th Infantry, from the East Lancashire Regiment. Dated 17th September 1904, but to rank from 18th January 1902.

Second-Lieutenant Gilbert Howe Maxwell Marsh, 41st Dogras, from the Dorsetshire Regiment. Dated 26th September 1904, but to rank from 29th January 1902.

Second-Lieutenant Basil de Lisle Brock, 87th Punjabis, from the South Staffordshire Regiment. Dated 25th September 1904, but to rank from 30th April 1902.

Second-Lieutenant Godfrey Noel Grey Monck-Mason, 84th Punjabis, from the Royal Sussex Regiment. Dated 3rd October 1904, but to rank from 30th April 1902.

Second-Lieutenant, from the Unattached List, to be Second-Lieutenant.

James de Swinton Spooner. Dated the 5th October 1904, but to rank from 21st January 1903.

INDIAN MEDICAL SERVICE.

BENGAL ESTABLISHMENT.

Majors to be Lieutenant-Colonels.

Dated 1st October 1904.

John Tasman Waddell Leslie, M.B.
David Prain, M.B.

Arthur Thomas Bown.
Upendra Nath Mukerji, M.B.
William Lueking Price, M.B.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

Dated 18th August 1904.

Senior Assistant Surgeon and Honorary Lieutenant (supernumerary Senior Assistant Surgeon and Honorary Captain) John Moore is absorbed in the rank of Captain.

To be Senior Assistant Surgeon and Honorary Lieutenant.

First Class Assistant Surgeon Edwin Luke Shunker.

INDIAN ARMY DEPARTMENTS.

SUPPLY AND TRANSPORT CORPS.

To be Deputy Commissary and to have the honorary rank of Captain.

Assistant Commissary and Honorary Lieutenant Joseph Baker. Dated 28th August 1904.

Assistant Commissary and Honorary Lieutenant William Edward Wood. Dated 10th September 1904.

Assistant Commissary and Honorary Lieutenant George Wheeler. Dated 4th October 1904.

To be Assistant Commissary and to have the honorary rank of Lieutenant.

Dated 28th August 1904.

Conductor Walter Henry Skeaf.

Dated 10th September 1904.

Conductor William Garnett.
Conductor George Tacchi.
Conductor Charles Pottle.
Conductor Harry Willasey Wilsey.

Dated 4th October 1904.

Conductor James Thomas Radford.

BARRACK DEPARTMENT, MADRAS.

To be Commissary.

Deputy Commissary and Honorary Captain George Drew. Dated 3rd April 1904.

To be Assistant Commissary and to have the honorary rank of Lieutenant.

Conductor George Henry Walden. Dated 18th May 1904.

MISCELLANEOUS LIST, INDIA.

Dated 25th April 1904.

To be Commissary.

Deputy Commissary and Honorary Captain Thomas Richard Mundy.

To be Deputy Commissary and to have the honorary rank of Captain.

Assistant Commissary and Honorary Lieutenant Arthur Edwards.

The King has also approved of the retirement from the service of the undermentioned officers:—

INDIAN ARMY.

Colonel Robert Patch, C.B. Dated 7th December 1904.
Colonel Alister William Jamieson. Dated 9th November 1904.
Major Frederick Ewart Bradshaw. Dated 15th December 1904.

INDIAN MEDICAL SERVICE.

Surgeon-General David Sinclair, C.S.I. Dated 15th November 1904.

Colonel Bartholomew O'Brien, M.D. Dated 3rd December 1904.

Lieutenant-Colonel William Lucking Price. Dated 4th December 1904.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

Honorary Captain Thomas Augustus Samuel Connor. Dated 18th August 1904.

Honorary Lieutenant Joseph Benson Farrell. Dated 27th August 1904.

INDIAN ARMY DEPARTMENTS.

Honorary Captain Henry Gould. Dated 1st September 1904.

ERRATA.

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The third Christian name of Lieutenant-Colonel P. J. H. Aplin is Hanham, and not Hantham, as stated in the *London Gazettes* of the 6th and 23rd September 1904.

His Majesty has also been pleased to approve of the following appointments to Regiments of the Indian Army :—

To be Colonels.

16th Cavalry, General G. T. Halliday.

21st Prince Albert Victor's Own Cavalry (Frontier Force) (Daly's Horse), General C. S. Maclean, C.B., C.I.E.

61st Pioneers, General C. W. Cox.

32nd Sikh Pioneers, Major-General E. De Brath, C.I.E.

124th Duchess of Connaught's Own Baluchistan Infantry, Major-General A. A Pearson, C.B.

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PENSIONS.

WARRANT OFFICERS.

No. 68.—Sub-Conductor J. Bakewell, Supply and Transport Corps, has been transferred to the pension establishment, with effect from the 31st January 1905.

PROMOTIONS.

INDIAN ARMY.

No. 69.—The following promotions are made subject to His Majesty's approval :—

BREVET.

To be Colonel.

27th January 1905.

Lieutenant-Colonel Robert Baillie, 122nd Rajputana Infantry.

Majors to be Lieutenant-Colonels.

22nd January 1905.

Frederick Herbert Yate, 25th Cavalry (Frontier Force).

Leonard Wilkinson Cleveland Kerrich, 28th Light Cavalry.

William Anson Thompson, 31st Duke of Connaught's Own Lancers.

George Frederick Chenevix-Trench, Supernumerary List.

Frederick Charles Wood Rideout, Supply and Transport Corps.

Captain to be Major.

19th January 1905.

Alfred Coryton McCrea, 37th Dogras.

Lieutenants to be Captains.

22nd January 1905.

Richard Stukely St. John, 20th Duke of Cambridge's Own Infantry (Brownlow's Punjabis).

Charles Lubé Peart, 106th Hazara Pioneers.

Claude Lumsden Norman, Queen's Own Corps of Guides (Lumsden's).

Richard Henry Chenevix-Trench, Assistant to Resident in Kashmir.

Henry Barstow, 38th Dogras.

Kenneth Wigram, 2nd Prince of Wales' Own Gurkha Rifles (The Sirmoor Rifles).

Gerald Maxwell Orr, 11th Prince of Wales' Own Lancers (Probyn's Horse).

Frank Graham Marsh, 81st Pioneers.

Claude Gregory Woodhouse, 126th Baluchistan Infantry.

William Henry Bingham, 69th Punjabis.

James Macpherson, D.S.O., 124th Duchess of Connaught's Own Baluchistan Infantry.

Cecil Popham Barlow, 7th Gurkha Rifles.

Gerald Bassett Scott, 27th Punjabis.

Robert Archibald Cassels, 32nd Lancers.

Leonard Lane Wheatley, D.S.O., 45th Rattray's Sikhs.

Frederic Philip Pierrepont Rouse, 20th Deccan Horse.

Hugh William Niven, 25th Cavalry (Frontier Force).

James Gervais Lyons, 76th Punjabis.

Sidney Morton, 24th Punjabis.

George Newcome, 130th Baluchis.

Michael Lloyd Ferrar, Commandant, Border Military Police Infantry.

Edward William Crawfurd Ridgeway, 2nd Prince of Wales' Own Gurkha Rifles (The Sirmoor Rifles).

Henry Sullivan Becher, 2nd Prince of Wales' Own Gurkha Rifles (The Sirmoor Rifles).

Fitzstephen Henry Bridges, 5th Gurkha Rifles (Frontier Force).

Malcolm Robertson Pocock, 28th Punjabis.

John Chalmers Simpson, 4th Prince Albert Victor's Rajputs.

Algernon John Parker Coke, 22nd Sam Browne's Cavalry (Frontier Force).

26th January 1905.

Walter Hastings Frederic Hughes, 35th Scinde Horse.

NATIVE ARMY.

No. 70.—The following promotions are made in the undermentioned regiments :—

8th Cavalry.

Ressaidar Mehar Singh to be Risaldar, Jemadar Abdul Majid Khan to be Ressaidar, and Kot-Dafadar Chhannu Khan to be Jemadar, *vice* Net Ram transferred to the pension establishment; with effect from the 1st November 1904.

Ressaidar Sudha Singh to be Risaldar, Jemadar Chattarpal Singh to be Ressaidar and Kot-Dafadar Anant Singh to be Jemadar, *vice* Sankar Singh transferred to the pension establishment; with effect from the 1st November 1904.

10th Duke of Cambridge's Own Lancers (Hodson's Horse).

Lance Dafadar Hushyar Singh to be Jemadar, *vice* Isar Singh, transferred to the pension establishment; with effect from the 16th December 1904.

22nd Punjabis.

Havildar Ata Muhammad, to be Jemadar, *vice* Jaimal promoted; with effect from the 1st August 1904.

35th Sikhs.

Havildar Jhanda Singh to be Jemadar, *vice* Narayan Singh promoted; with effect from the 1st August 1904.

52nd Sikhs (Frontier Force).

Havildar Ata Khan from the 56th Infantry (Frontier Force) to be Jemadar, *vice* Sahib Din transferred to the pension establishment; with effect from the date of transfer.

103rd Mahratta Light Infantry.

Jemadar Deoji Gorowle to be Subadar, and Havildar Appaji Ghaure to be Jemadar *vice* Raghuji Powar, deceased; with effect from the 11th December 1904.

2nd Battalion, 6th Gurkha Rifles.

Subadar Partab Sing Thapa to be Subadar-Major, and Jemadars Rupnarain Nagarkoti and Biru Thapa to be Subadars on transfer from the 1st Battalion to complete the establishment; with effect from the 5th November 1904.

1st Battalion, 9th Gurkha Rifles.

Jemadar Makardhoj Sahi to be Subadar and Havildar Shamsher Rana to be Jemadar, *vice* Bishen Sing Kathait transferred to the 2nd Battalion; with effect from the 11th December 1904.

Jemadar Foud Sing Khattri to be Subadar and Havildar Bhairab Bahadur Khattri to be Jemadar, *vice* Hari Sing Thapa transferred to the 2nd Battalion; with effect from the 11th December 1904.

Jemadar Chandrabir Thapa to be Subadar and Havildar Siddhi Bahadur Basnet to be Jemadar, *vice* Prem Sing Bisht transferred to the 2nd Battalion; with effect from the 11th December 1904.

Jemadar Attar Sing Khattri to be Subadar and Havildar Haridhoj Khattri to be Jemadar, to complete the establishment; with effect from the 11th December 1904.

Havildar Nain Sing Thakur to be Jemadar, *vice* Angad Saon transferred to the 2nd Battalion; with effect from the 11th December 1904.

Havildar Surbir Karki to be Jemadar, *vice* Karbir Khattri transferred to the 2nd Battalion; with effect from the 11th December 1904.

Havildar Sher Sing Adhikari to be Jemadar, *vice* Tilbir Bhandari transferred to the 2nd Battalion; with effect from the 11th December 1904.

Havildar Balbahadur Khattri to be Jemadar, *vice* Kabiram Bohra transferred to the 2nd Battalion; with effect from the 11th December 1904.

RETIREMENTS.

No. 71.—Major John James Haldane Black Eckford, Indian Army, is permitted to retire from the service subject to His Majesty's approval, with effect from the 1st March 1905.

REWARDS.

GOOD CONDUCT AND MERITORIOUS SERVICE.

No. 72.—In line one of Military Department Notification No. 1201 of 1904, *for* "1904" *read* "1902".

VOLUNTEER CORPS.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

United Provinces Light Horse.

Gorakhpur Squadron.

No. 73.—Major James Morwood, Indian Medical Service, resigns his commission.

Major James Moir Crawford, Indian Medical Service, to be Medica Officer, *vice* Morwood, resigned.

Lieutenant Richard Humfrey Sealy to be Captain, *vice* Tulloch, resigned.

Second-Lieutenant Avenel William Cragg Addis to be Lieutenant, *vice* Sealy, promoted.

Bangalore Rifle Volunteers.

No. 74.—John Joseph Kelly, Gentleman, to be Second-Lieutenant, *vice* Blaikie transferred to the Supernumerary List; with effect from the 1st January 1905.

Kolar Gold Fields Rifle Volunteers.

No. 75.—Lieutenant William Ward resigns his commission, with effect from the 6th January 1905.

MEDALS AND DECORATIONS.

No. 76.—His Excellency the Governor General of India is pleased to confer the Volunteer Officers' Decoration upon the undermentioned officers of the Indian Volunteer Force:—

Bombay Volunteer Rifles.

Captain (Honorary Major) Frederick William English.

Southern Mahratta Railway Rifles.

Lieutenant-Colonel Leslie Edward Henry Brock.

Eastern Bengal Volunteer Rifles.

Major Edmund Good.

ORGANISATION.

No. 77.—The Government of India are pleased to sanction the amalgamation of the Berar Volunteer Rifles with the Nagpur Volunteer Rifles, with effect from the 1st October 1904.

MARINE DEPARTMENT.

APPOINTMENTS.

No. 6.—The following appointment to the Royal Indian Marine has been made by the Secretary of State for India, with effect from the 1st November 1904:—

To be Sub-Lieutenant.

Eustace Howard Marsden.

E. DEBRATH, *Major-General,*
Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 27th January 1905.

Under clause 53 of the Regulations appended to the Regimental Debts Act, 1893, it is notified that a report of the death of the undermentioned commissioned officer on the date specified, was received in the Military Department between the 21st and 27th January 1905:—

Corps.	Rank and Names.	Date of decease.	Place of decease.	Testate or Intestate.	REMARKS.
27th Light Cavalry	Lieutenant Charles Cecil George Walker.	24th January 1905.	Bellary	...	...

Statement of Deposits on account of Estates between the 21st and 27th January 1905.

On whose account.	Rank.	Corps.	Date of decease.	Testate or Intestate.	Total unclaimed amount deposited.	Date to which claims will be received.
					R a. p.	
Thomas Dowglasse Leslie. (a)	Major .	30th Lancers (Gordon's Horse).	10th August 1904.	Testate .	5,548 2 3	26th March 1905.

(a) *Widow*—Georgina Augusta Henrietta Leslie.
Daughter—Gladys Sibyl Enid Leslie.
Address—Care of Captain H. C. Best, R.N., Overton, Meads, Eastbourne, Sussex.

E. DEBRATH, *Major-General,*
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

RAILWAYS.

NOTIFICATIONS.

Calcutta, the 21st January 1905.

No. 31.—Mr. E. B. Robey, Assistant Engineer, 3rd grade, State Railways, was granted leave on medical certificate from the 16th August 1904 to the 4th January 1905 inclusive.

This cancels Public Works Department Notification No. 358 (Railways), dated the 22nd November 1904.

The 23rd January 1905.

No. 32.—The Governor General in Council is pleased to order the following promotions and reversions to and in the classes of Chief and Superintending Engineers attached to State Railways, with effect from the dates specified :—

Names.	From	To	Nature of promotion.	With effect from
Morse, A. . .	Officiating Superintending Engineer.	Superintending Engineer, 1st class.	Temporary .	25th October 1904.
Willcocks, J. .	Superintending Engineer, 2nd class, *temporary rank.*	Superintending Engineer, *officiating.*	Reversion .	Ditto.
Ditto .	Superintending Engineer, *officiating.*	Executive Engineer, 1st grade.	Ditto .	9th November 1904.
Tickell, J. R. .	Superintending Engineer, 2nd class, *temporary rank, supernumerary.*	Superintending Engineer, 3rd class, *temporary rank, supernumerary.*	Ditto .	25th November 1904.
Savory, H. G. S. .	Superintending Engineer, 2nd class, *temporary rank.*	Superintending Engineer, 3rd class, *temporary rank.*	Ditto .	Ditto.
Taylor, H. B. .	Superintending Engineer, 3rd class, *temporary rank, supernumerary.*	Executive Engineer, 1st grade, *supernumerary.*	Ditto .	Ditto.
Shadbolt, E. I. .	Superintending Engineer, 1st class, and Director of Railway Construction, sub. *pro tem.*	Chief Engineer, 3rd class, and Director of Railway Construction, sub. *pro tem.*	Permanent .	28th November 1904.
Michell, T. . .	Superintending Engineer, 2nd class.	Superintending Engineer, 1st class.	Ditto .	Ditto.

Names.	From	To	Nature of promotion.	With effect from
Dallas, J. E.	Superintending Engineer, 1st class, sub. *pro tem.*	Superintending Engineer, 1st class, *temporary rank.*	Reversion	28th November 1904.
McHutchin, W.	Superintending Engineer, 3rd class, *supernumerary*, and Superintending Engineer, 1st class, sub. *pro tem.*	Superintending Engineer, 2nd class, *supernumerary*, and Superintending Engineer, 1st class, *temporary rank, supernumerary.*	Permanent Reversion.	Ditto.
Montague, J. M.	Superintending Engineer, 3rd class.	Superintending Engineer, 2nd class.	Permanent	Ditto.
Chadwick, W.	Executive Engineer, 1st grade, and Superintending Engineer, 1st class, *temporary rank.*	Superintending Engineer, 3rd class, and Superintending Engineer, 1st class, *temporary rank.*	Ditto	Ditto.

No. 33.—With reference to Public Works Department Notification No. 284, dated 5th September 1904, Mr. B. Baxter, Officiating Superintending Engineer, is promoted to Superintending Engineer, 3rd class, *temporary rank*, with effect from the 15th December 1904.

The 25th January 1905.

No. 36.—With reference to Public Works Department Notification No. 349 Railways, dated the 8th November 1904, Mr. J. Willcocks, Executive Engineer, 1st grade, State Railways, was attached to the office of the Consulting Engineer to the Government of India for Railways, Calcutta, for two days, *viz.*, the 9th and 10th November 1904.

The 27th January 1905.

No. 37.—Mr. F. C. T. Muller, Supervisor, 1st grade, State Railways, is appointed to the Provincial Service of the Engineer Branch of the Public Works Department as an Assistant Engineer, 3rd grade, and is posted to the North Western Railway.

No. 38.—In exercise of the power conferred by section 146 of the Indian Railways Act, 1890 (IX of 1890), the Governor General in Council is pleased to extend the whole of the said Act, except section 135, to the Baraset-Basirhat Light Railway.

C. W. HODSON,

Officiating Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

IRRIGATION, ROADS AND BUILDINGS.

NOTIFICATIONS.

Calcutta, the 24th January 1905.

No. 34.—Mr. H. W. Schmidt, Deputy Examiner of Accounts, is, on return from leave, posted to the office of the Examiner of Public Works Accounts, Central Provinces.

No. 35.—Mr. N. C. McLeod, Deputy Examiner of Accounts, is transferred from the office of the Examiner of Public Works Accounts, Central Provinces, to that of the Examiner of Public Works Accounts, Bombay.

SIDNEY PRESTON,

Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 28, 1905.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 26th September 1904.

From the 12th November next till further notice, the complete *Gazette of India* will be published at Calcutta. After the 5th November all Notifications and other matter intended for publication in the Gazette should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901:—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's Gazette, and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's Gazette. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next Gazette."

J. P. HEWETT,
Secretary to the Government of India.

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J. J. MEIKLE,
Officiating Publisher, Gazette of India.

COMPTROLLER GENERAL'S OFFICE.

No. 2403.—Preliminary Account of Receipts and Disbursements of the Government of India for the first eight months of 1904-1905 as compared with the corresponding period of 1903-1904.

ENGLAND.						RECEIPTS.	INDIA.					
Whole year.		April to November.					Whole year.		April to November.			
Preliminary Accounts, 1903-1904.	Budget, 1904-1905.	1903-1904.	1904-1905.	Increase.	Decrease.		Preliminary Accounts, 1903-1904.	Budget, 1904-1905.	1903-1904.	1904-1905.	Increase.	Decrease.
£	£	£	£	£	£	**Revenue.**	R	R	R	R	R	R
						PRINCIPAL HEADS OF REVENUE.						
...	...	...	...	...	...	Land Revenue (including that due to Irrigation)	30,11,93,000	30,71,41,000	11,67,86,000	12,08,70,000	40,84,000	...
...	...	...	...	...	...	Opium	8,60,41,000	7,43,26,000	5,54,45,000	6,10,13,000	55,68,000	...
...	...	...	...	...	...	Salt	7,87,57,000	7,70,00,000	5,17,94,000	5,33,27,000	15,33,000	...
...	...	...	...	...	...	Stamps	5,37,03,000	5,45,57,000	3,59,81,000	3,79,07,000	19,26,000	...
...	...	...	...	...	...	Excise	7,46,93,000	7,57,50,000	4,73,64,000	5,10,39,000	36,75,000	...
...	...	...	...	...	...	Customs	5,94,95,000	5,87,58,000	3,68,41,000	4,13,44,000	45,03,000	...
...	...	...	...	...	...	Other Heads	9,63,70,000	9,72,65,000	4,99,57,000	5,32,03,000	32,46,000	...
...	...	...	...	...	...	TOTAL PRINCIPAL HEADS	75,02,52,000	74,47,97,000	39,41,73,000	41,87,08,000	2,45,35,000	...
141,800	40,000	85,000	89,500	4,500	...	Interest	1,12,34,000	1,09,35,000	67,91,000	63,06,000	...	4,85,000
6,600	6,400	3,500	4,100	600	...	Post Office, Telegraph, and Mint	7,79,54,000	3,77,90,000	3,13,08,000	2,69,00,000	...	44,08,000
23,100	27,800	800	600	...	200	Receipts by Civil Departments	2,25,72,000	2,16,35,000	1,37,35,000	1,33,83,000	...	3,52,000
91,300	78,200	64,000	54,900	...	9,100	Miscellaneous	81,92,000	86,69,000	46,85,000	41,96,000	...	4,89,000
7,400	5,900	7,300	9,600	2,300	...	Railways	32,49,82,000	32,41,49,000	20,63,34,000	23,06,38,000	2,43,04,000	...
...	...	...	...	...	...	Irrigation (excluding Land Revenue due to Irrigation)	3,09,57,000	3,11,78,000	1,67,16,000	1,78,91,000	11,75,000	...
26,100	26,800	18,100	17,600	...	500	Other Public Works	79,16,000	68,04,000	47,57,000	47,00,000	...	57,000
450,400	362,400	287,100	225,300	...	61,800	Receipts by Military Department	92,40,000	80,59,000	55,72,000	56,32,000	60,000	...
746,700	547,500	465,800	401,000	...	64,200	TOTAL REVENUE	1,24,32,99,000	1,19,40,10,000	68,41,31,000	72,84,14,000	4,42,83,000	...
						Railway and Irrigation Capital not charged to Revenue.						
...	...	...	320,000	320,000	...	Capital of Railway Companies (net Receipts)	18,51,000	...	...	...	...	...
						Debt, Deposits, and Advances.						
900,000	1,497,900	1,200,000	1,497,900	297,900	...	Permanent Debt (net incurred)	1,87,02,000	2,87,00,000	1,99,15,000	2,99,44,000	1,00,29,000	...
...	...	...	...	...	...	Temporary do. (do.)	...	...	...	...	...	...
...	...	...	...	...	...	Unfunded do. (do.)	1,26,83,000	53,22,000	63,86,000	35,13,000	...	28,73,000
...	...	...	...	...	...	Deposits and Advances (net)	23,30,000	...	...	9,29,000	9,29,000	...
...	...	...	...	...	...	Loans and Advances by Imperial Government	57,21,000	43,40,000	35,17,000	34,95,000	..	22,000
...	...	...	...	...	...	Do. do. by Provincial Governments	1,42,09,000	80,78,000	60,19,000	51,53,000	...	8,66,000
...	...	...	...	...	...	Capital Account of Local Boards (net Receipts)	...	...	...	...	...	...
687,400	...	250,300	...	...	250,300	Remittances (net)	1,14,06,000	...	...	...	...	...
21,659,300	16,500,000	12,714,100	13,528,700	814,600	...	Secretary of State's Bills drawn	...	...	...	...	...	...
23,246,700	17,997,900	14,104,400	15,020,600	802,200	...	TOTAL	6,50,51,000	4,70,40,000	3,58,37,000	4,30,34,000	71,97,000	...
23,993,400	18,545,400	14,630,200	15,748,200	1,118,000	...	TOTAL RECEIPTS	1,31,02,01,000	1,24,10,56,000	71,99,68,000	77,14,48,000	5,14,80,000	...
5,767,800	7,003,400	5,767,800*	7,294,800	1,527,000	...	Opening Balance	18,12,36,000	17,25,00,000	18,12,36,000	17,80,43,000	.	31,93,000
29,761,200	25,548,800	20,398,000	23,043,000	2,645,000	...	GRAND TOTAL	1,49,14,37,000	1,41,35,56,000	90,12,04,000	94,94,91,000	4,82,87,000	...

DISBURSEMENTS.	ENGLAND. Whole Year. Preliminary Accounts, 1903-1904.	ENGLAND. Whole Year. Budget, 1904-1905.	ENGLAND. April to November. 1903-1904.	ENGLAND. April to November. 1904-1905.	ENGLAND. April to November. Increase.	ENGLAND. April to November. Decrease.	INDIA. Whole Year. Preliminary Accounts, 1903-1904.	INDIA. Whole Year. Budget, 1904-1905.	INDIA. April to November. 1903-1904.	INDIA. April to November. 1904-1905.	INDIA. April to November. Increase.	INDIA. April to November. Decrease.
	£	£	£	£	£	£	R	R	R	R	R	R
Expenditure.												
Direct Demands on the Revenues	51,000	42,100	33,700	29,500	...	4,200	12,79,69,000	13,17,18,000	8,82,70,000	8,68,24,000	...	14,46,000
Interest (including in India that on Capital Expenditure on Railways and Irrigation Works)	2,983,500	2,994,800	2,279,200	2,385,100	105,900	...	3,92,55,000	4,06,00,000	2,73,95,000	2,71,40,000	...	2,55,000
Post Office, Telegraph, and Mint	1356,400	405,100	224,800	221,400	...	3,400	7,02,75,000	3,53,36,000	2,37,20,000	2,04,02,000	...	33,18,000
Salaries and Expenses of Civil Departments	612,700	601,500	334,000	352,800	18,800	...	17,04,61,000	18,29,12,000	10,59,44,000	10,89,79,000	30,35,000	...
Miscellaneous Civil Charges	2,366,500	2,376,600	1,663,900	1,715,600	51,700	...	2,89,68,000	2,70,43,000	1,81,75,000	1,87,85,000	6,10,000	...
Famine Relief and Insurance	22,200	31,300	19,400	14,300	...	5,100	37,06,000	1,34,27,000	17,91,000	24,18,000	6,27,000	...
Railway Revenue Account (excluding in India Interest on Capital Expenditure)	6,590,100	6,678,100	4,207,800	4,268,400	60,600	...	16,04,18,000	16,32,29,000	10,13,70,000	10,91,44,000	77,74,000	...
Irrigation Revenue Account (excluding in India Interest on Capital Expenditure)	2,300	1,700	1,500	1,900	400	..	3,11,13,000	2,52,40,000	1,45,67,000	1,61,54,000	15,87,000	...
Other Public Works	145,000	108,500	97,800	89,800	...	8,000	8,26,47,000	9,05,29,000	3,94,13,000	4,02,55,000	8,42,000	...
Army Services	5,012,800	5,593,700	3,259,500	3,568,300	308,800	...	19,02,90,000	20,28,15,000	12,13,29,000	13,20,52,000	1,07,23,000	...
Special Defence Works	4,000	150,000	...	70,500	70,500	...	3,44,000	16,00,000	77,000	2,56,000	1,79,000	...
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	18,147,400	18,983,400	12,121,600	12,717,600	596,000	...	90,54,46,000	92,34,49,000	54,20,51,000	56,24,09,000	2,03,58,000	...
Add—Provincial Surpluses: that is, portion of allotments to Provincial Governments not spent by them in the year	...	...	...	...	...	...	...	...	...	...	...	...
Deduct—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial balances	*	...	...	...	...	...	...	1,97,52,000	...	...	...	...
TOTAL EXPENDITURE CHARGED AGAINST REVENUE	18,147,400	18,983,400	12,121,600	12,717,600	596,000	..	90,54,46,000	90,36,97,000	54,20,51,000	56,24,09,000	2,03,58,000	...
Railway and Irrigation Capital not charged to Revenue.												
Capital Outlay on Railways and Irrigation Works	1,305,600	1,715,800	795,000	720,100	...	74,900	5,58,87,000	5,66,68,000	3,02,24,000	2,48,83,000	...	53,41,000
Capital Charge involved in Redemption of Liabilities	...	..	...	...	...	...	.	...	...	...	...	...
Capital of Railway Companies (net payments)	1,349,200	12,300	993,100	...	...	993,100	1,25,98,000	77,68,000	73,46,000	56,13,000	...	17,33,000
TOTAL	2,654,800	1,728,100	1,788,100	720,100	...	1,068,000	6,84,85,000	6,44,36,000	3,75,70,000	3,04,96,000	..	70,74,000
Debt, Deposits, and Advances.												
Permanent Debt (net discharged)	...	...	...	...	...	...	...	...	...	...	...	...
Temporary do. (do.)	1,500,000	...	1,000,000	500,000	...	500,000	...	...	...	...	...	...
Unfunded do. (do.)	...	...	...	...	...	..	...	...	...	...	...	...
Deposits and Advances (net)	105,100	400	210,100	112,600	...	97,500	...	1,10,12,000	2,13,000	...	...	2,13,000
Loans and Advances by Imperial Government	...	...	...	...	...	...	74,30,000	35,77,000	51,47,000	27,24,000	...	24,23,000
Do. do. by Provincial Governments	...	...	...	...	...	...	79,71,000	92,43,000	55,64,000	35,91,000	...	19,73,000
Capital Account of Local Boards (net payments)	...	...	...	...	...	...	...	...	...	...	...	...
Remittances (net)	...	140,600	...	471,100	471,100	...	...	41,81,000	76,90,000	94,62,000	17,72,000	...
Secretary of State's Bills paid	...	...	...	...	...	...	32,51,17,000	25,15,45,000	19,23,98,000	20,29,15,000	1,05,17,000	...
Do. do. do. exchange	...	..	...	...	...	...	—10,55,000	—46,000	38,000	—3,95,000	..	4,33,000
TOTAL	1,005,100	141,000	1,210,100	1,083,700	...	126,400	33,94,63,000	27,05,13,000	21,10,50,000	21,82,97,000	72,47,000	...
TOTAL DISBURSEMENTS	22,[illegible]7,300	20,852,500	15,119,800	14,521,400	...	598,400	1,31,33,94,000	1,24,76,46,000	79,06,71,000	81,12,02,000	2,05,31,000	...
Closing Balance	7,293,900	4,190,300	5,275,200	8,521,600	3,243,400	...	17,80,43,000	10,59,10,000	11,05,33,000	13,82,89,000	2,77,56,000	...
GRAND TOTAL	29,701,200	25,548,800	20,395,000	23,043,000	2,645,000	...	1,49,14,37,000	1,41,35,56,000	90,12,04,000	94,94,91,000	4,82,87,000	...

* Differs from the Closing Balance of March (Preliminary) by £900 due to correction in final Home Accounts.

A. F. COX,
Comptroller General.

The 27th January 1905.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

INVENTIONS and DESIGNS.

Calcutta, the 26th January 1905.

NOTIFICATIONS.

No. 422 P.—APPLICATIONS in respect of the under-mentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act during the week ending 21st January 1905 :—

No. 38 of 1905.—Archibald A. Crawford, engineer, residing at 9 Medows Street, Bombay. *Improved methods for supply of electric current to lamps and fans especially on railway carriages deriving electricity from axle-driven dynamos in combination with storage cells.*

No. 39 of 1905.—Josef Kudlicz, manufacturer, of Prague VII, Bohemia, Austria, Adolf Carl Friedrich Von Andre, gentleman, of 81 Piccadilly, London, England, and Hans Rudolph Otto Friederici, gentleman, of 58 Lombard Street, London, England. *Improvements in or relating to mechanical stokers.*

No. 40 of 1905.—Peter Kehr, manager, of the Indian Aerating Gas Factory, of 42 Garden Reach, Calcutta, British India. *Improvements in apparatus for aerating liquids.*

No. 41 of 1905.—Reverend R. Winsor, a missionary of the American Board of Commissioners for Foreign Missions and residing at Sirur, Poona District, Bombay Presidency. *A simple machine for extracting the fibre from the aloe and the sisal plant.*

No. 42 of 1905.—George Christian Schmidt, sea captain, of 16 Nordhemsgatan, Gothenburg, Sweden. *Improvements in and connected with appliances for raising and lowering ships' boats.*

No. 43 of 1905.—Antoine Charles Imbert, engineer, Messrs. Ralli Brothers' Jute Works, Cossipore, and residing at No. 3 Canal Road, Entally, in the town of Calcutta. *Improved compressing or baling machinery.*

No. 44 of 1905.—John Francis Ohmer, manufacturer, of 26 East First Street, Dayton, Ohio, United States of America. *Improvements in ticket-issuing and recording machines.*

No. 45 of 1905.—John Francis Ohmer, manufacturer, of 26 East First Street, Dayton, Ohio, United States of America. *Improvements in ticket and transfer-issuing machines.*

No. 46 of 1905.—Louis Jonet, contractor, of Raismes, department of the Nord in the Republic of France. *Improvements in and connected with apparatus for raising water and other liquids from wells and the like.*

No. 423 P.—SPECIFICATIONS of the under-mentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act, and copies have been sent to the Governments of Madras, Bombay, and Burma, and the Director of the Department of Land Records and Agriculture, United Provinces of Agra and Oudh. These and other specifications are open to public inspection, from 11 A.M. to 3 P.M., at the Secretary's office (Imperial Secretariat, Government Place, West, Calcutta), on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying :—

No. 26 of 1904.—Kristian Birkeland, professor, at the University of Christiania, and Samuel Eyde, civil engineer, both residing at Christiania, in the Kingdom of Norway. *Improved method of producing powerful chemical reaction in gases or gas mixtures and apparatus therefor.* (Specification filed 18 January 1905.)

No. 157 of 1904.—Beaumont Richard Harrington, engineer, of 3, Chowringhee Road, Calcutta. *A portable refuse incinerator.* (Specification filed 14 January 1905.)

No. 215 of 1904.—James Henry Apjohn, civil engineer, of 17 Victoria Street, Westminster, in the county of London, England. *Improvements in tea bulkers or blenders.* (Specification filed 18 January 1905.)

No. 264 of 1904.—Antoine Henri Imbert, engineer, of 75 Avenue de la Republique Grand Montrouge, Department of the Seine, France. *A process for extracting from their sulphides zinc and lead, and generally all metals whose affinity for sulphur is inferior to that of copper.* (Specification filed 18 January 1905.)

No. 437 of 1904.—Edward Smethurst, engineer, of Christchurch, in the colony of New Zealand. *Improved means for controlling the speed of screw-propelled ships and for manœuvring the same.* (Specification filed 13 January 1905.)

No. 452 of 1904.—Peter Kehr, manager, of the Indian Aerating Gas Factory, of 42 Garden Reach, Calcutta, British India. *Improvements in aerating machines.* (Specification filed 17 January 1905.)

No. 508 of 1904.—Balfour Fraser McTear, engineer, of Heyes Mount, Rainhill, in the county of Lancaster, England, and Henry Cecil William Gibson, managing director, of 29 Great St. Helens, London, E. C., England. *Improvements in or connected with the manufacture of tubes or hollow bodies.* (Specification filed 13 January 1905.)

No. 514 of 1904.—Vincent Blumhardt Nesfield, physician and surgeon, lieutenant, Indian Medical Service, of 2 Madeley Road, Ealing, in the county of Middlesex, England. *Improvements in or relating to the sterilization of water and other liquids and of alimentary substances to render same potable or edible.* (Specification filed 13 January 1905.)

No. 424 P.—THE fees prescribed in the fourth schedule to the Inventions and Designs Act of 1888 have been paid for the continuance of exclusive privilege in respect of the under-mentioned inventions for the periods shown against each:—

No. 135 of 1892.—Lt.-Col. Robert Henry Francis Rennick and Surgeon Capt. John Fenton Evans. *Improvements in cinerators for burning filth or human excrements.* (From 28 January 1905 to 28 January 1906.)

No. 88 of 1894.—Alfred Dieudonne Estienne. *Improvements in machines for decorticating ramie and other plants.* (From 27 April 1905 to 27 April 1906.)

No. 292 of 1895.—William R. Aveline. *An improvement in latrines for natives.* (From 11 January 1905 to 11 January 1906.)

No. 297 of 1895.—Prabhu Lal. *An invention for whitening articles of buff or buck skin leather.* (From 28 January 1905 to 28 January 1907.)

No. 230 of 1896.—Bernard Morley Fletcher. *Improvements in apparatus for utilising the power of waves.* (From 12 February 1905 to 12 February 1906.)

No. 229 of 1897.—William Warburton. *An improved method of extracting vegetable fibres.* (From 7 February 1905 to 7 February 1906.)

No. 56 of 1898.—John James Marsland. *An improved latrine seat for the use of natives of India to be called the "Aryan latrine seat."* (From 13 January 1905 to 13 January 1906.)

No. 285 of 1898.—Maphan Ferguson. *Improvements in machines for forming dove-tail or approximately dove-tail edges on plates to be used in the manufacture of rivetless pipes.* (From 17 February 1905 to 17 February 1906.)

No. 370 of 1899.—Issac Shone and Edwin Ault. *Improvements in and relating to ejectors for raising sewage and other liquids.* (From 23 March 1905 to 23 March 1906.)

No. 215 of 1900.—Lars Christian Nielsen. *Improvements in burners for oil lamps having incandescing mantles.* (From 22 January 1905 to 22 January 1906.)

No. 239 of 1900.—Roland Hayes Gahagan. *The improvement of planing machines.* (From 28 January 1905 to 28 January 1906.)

No. 240 of 1900.—George Jones Atkins. *Improvements in or connected with the manufacture of gases and other products.* (From 22 January 1905 to 22 January 1906.)

No. 241 of 1900.—Carl Johan Kielberg. *Method of and apparatus for making all kinds of articles with cylindrical cavities from cement mortar, moulding sand, clay, or other substances of similar consistence.* (From 22 January 1905 to 22 January 1906.)

No. 449 of 1900.—Donald Cameron, Frederick James Commin, and Arthur John Martin. *Improvements in the treatment of sewage.* (From 22 January 1905 to 22 January 1906.)

No. 425 P.—WHEREAS the inventors of the under-mentioned inventions have respectively failed to pay, within the time limited in that behalf by the fourth schedule to the Inventions and Designs Act of 1888, the fees hereinafter respectively mentioned, it is hereby notified that under the provisions of section 8, sub-section (2), of the said Act the exclusive privilege of making, selling, and using the said inventions in British India, and of authorising others so to do, has ceased:—

No. 20 of 1900.—James Richard Bell and Ellen Halsall Bell. *Bell's wire rope dredger.* (Specification filed 20 October 1900.)

No. 97 of 1900.—William James Davy and Charles Williamson Milne. *Improvements in electric arc lamps.* (Specification filed 20 October 1900.)

No. 118 of 1900.—Herbert Angus Pengelly Phillips. *An acetylene gas generator to be called the "Phillip's Acme Generator.* (Specification filed 15 October 1900)

Fee in respect of the continuance of an exclusive privilege—

4 (*a*) After the filing of the specification and before the expiration of the fourth year from the date of the filing thereof—

The sum of R50 for each of the above inventions.

NOTICES.

All communications relatnig to Act V (the Inventions and Designs Act) of 1888 should be addressed to the "Secretary to the Government of India, Department of Revenue and Agriculture (PATENTS BRANCH), CALCUTTA."

The Office of the Secretary under the Inventions and Designs Act, 1888, will in future be open for the transaction of business from 11 A.M. to 3 P.M. on all days, except Sundays and gazetted holidays.

The Government of India are advised that, as trade marks are not "designs" within the meaning of the Act, they cannot be registered under Part II.

The fees payable under the fourth and sixth schedules are now collected in cash and applicants are warned that they must be responsible for any delay in cashing cheques.

Cheques and money orders will only be accepted if made payable *at Calcutta* to the Secretary under the Inventions and Designs Act.

Copies of the weekly notifications, and of the quarterly lists, of applications and specifications filed in the Secretary's office are now on sale to the public at one anna and eight annas a copy, respectively.

Attention is requested to the rules made by the Government on the 10th October 1895 in regard to the preparation of applications, specifications, and drawings.

All applications made under the Inventions and Designs Act, V of 1888, will from this date (December 19th, 1896) lie in the visitors' room of the Patents Office for ten days from the date of the *Gazette of India* in which their filing may have been notified: or, if the tenth day is a holiday, till the evening of the office day next following.

At the time of delivering or sending an application for leave to file a specification, the applicant shall cause a duplicate copy of the application to be delivered or sent therewith to the Secretary.

The Inventions and Designs Act (V of 1888), with the notifications and rules issued under its provisions and the notices of the office of Inventions and Designs, to which is added an explanatory memorandum for the guidance of persons applying for protection of Inventions and Designs. Royal 8vo volumes, paper cover, 13 annas or 1*s.* 1*d.* Postage extra. To be had of the Superintendent, Government Printing, Hastings Street, Calcutta, or of the Superintendent, Patents Branch, Revenue and Agriculture Department, Government Place, West, Calcutta.

H. G. GRAVES,
Secretary under the Inventions
and Designs Act, V of 1888.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 24th January 1905.

LIABILITIES.	R	a.	p.	R	a.	p.
Capital paid up . . .				2,00,00,000	0	0
Reserve Fund				1,32,00,000	0	0
Public Deposits at Head Office	59,79,122	2	6	1,44,52,310	8	1
Public Deposits at Branches .	84,73,188	5	7			
Other Deposits at Head Office and Branches . . .				10,88,26,292	3	4
Bank Post Bills, etc. . . .				7,59,163	11	10
Sundries				19,66,483	9	3
RUPEES .				15,92,04,250	0	6

ASSETS.	R	a.	p.	R	a.	p.
Government Securities .				1,15,31,763	14	4
Other authorised Investments				62,79,724	11	10
Loans on Government and other authorised Securities				3,06,85,937	2	9
Accounts of Credit on Government and other authorised Securities . . .				2,08,70,405	15	9
Bills discounted and purchased				3,36,76,304	13	1
Balances with other Banks .				25,88,695	15	11
Bullion				247	13	2
Dead Stock				17,90,802	14	8
Stamps				15,224	10	0
Sundries				13,03,321	13	8
				10,87,42,429	13	2
Cash and Currency Notes at Head Office .	*2,36,07,681	15	11	5,04,61,820	3	4
Cash and Currency Notes at Branches	†2,68,54,138	3	5			
RUPEES .				15,92,04,250	0	6

* Includes Sovs. and ½ Sovs., value R 1,33,650 0 0
† Do. do. do. " 3,26,230 0 0
R 4,59,880 0 0

By order of the Directors,

BANK OF BENGAL;
Calcutta, the 26th January 1905.

H. F. FRESHWATER,
Chief Accountant.

W. D. CRUICKSHANK,
Secretary and Treasurer.

Rate for Demand Loans 6 per cent.
Percentage 40·04.

GOVERNMENT CINCHONA FEBRIFUGE.

Cinchona Febrifuge can be purchased by all Government officers, wholesale buyer taking *five pounds* and upwards at a time, and the General Public, from the Superintendent, Botanic Garden, Calcutta, at the following rates:—

	Government officers.	General public.	Postage extra.
	R	R	Annas.
1-pound tin .	7-8	9	8
½ " .	3-12	4-8	6
¼ " .	1-14	2-4	4

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 24th January 1905.

Abstract of the accounts of the Department of Issue of Paper Currency on the 22nd January 1905.

	TOTAL AMOUNT OF NOTES IN CIRCULATION.			RESERVE IN COIN AND BULLION.				
	In Reserve Treasuries.	Elsewhere.	TOTAL.	Silver Coin.	Gold Coin and Bullion.	Gold held in England under Act VIII of 1900.	Silver held as security for Notes under Act VIII of 1900.	TOTAL.
	R	R	R	R	R	R	R	R
Calcutta	1,59,16,930	15,43,46,370	17,02,63,300	2,98,24,989	10,92,59,580	...	*62,25,328	14,53,09,897
Allahabad	...	1,47,89,060	1,47,89,060	91,01,230	21,99,900	...	...	1,16,01,130
Lahore	...	2,71,69,150	2,71,69,150	94,23,967	47,09,115	...	...	1,41,33,082
Bombay	47,73,800	10,92,37,875	11,40,11,675	2,25,31,179	4,16,76,945	...	1,19,55,501	7,61,63,625
Karachi	...	90,22,105	90,22,105	56,45,015	8,93,160	...	...	65,38,175
Madras	24,16,315	3,98,01,640	4,22,17,955	97,07,105	86,89,860	...	...	1,83,96,965
Calicut	...	13,85,000	13,85,000	7,53,040	36,135	...	...	7,90,075
Rangoon	...	1,60,41,600	1,60,41,600	1,87,30,910	28,74,630	...	...	2,16,05,540
	2,31,07,045	37,17,92,800	39,48,99,845					
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue			5,61,410					
TOTAL R			39,43,38,435	10,57,18,335	17,06,39,325	...	1,81,80,829	29,45,38,489
Deduct—Amount due on Bills drawn by one circle on another								2,00,000
NET TOTAL R								29,43,38,489
Price paid for Government Securities of the nominal value of R10,20,81,500, held under section 19 of the Indian Paper Currency Act, XX of 1882								9,99,99,946
GRAND TOTAL R								39,43,38,435

* In addition to this about 100 lakhs of tolas of silver have been purchased from Treasury Funds for coinage into Rupees.

A. F. COX,
Head Commissioner of Paper Currency.

BOARD OF EXAMINERS.

NOTICES.

Specimens of Persian Manuscripts for the use of candidates for the Degree of Honour and High Proficiency examinations in Persian published in facsimile by the Board of Examiners, Fort William, under the authority of the Government of India. Price R6. Forwarded V.-P. P., on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

For the convenience of Civil and Military officers desirous of appearing for examination in oriental languages, the Board of Examiners will in future publish periodically a collection of specimen papers set for the examinations held by them.* Collections of papers for 1902-1903 and 1903-1904 are ready for sale. Price R3 per copy and may be obtained on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

* *N.B.*—The languages in which specimen papers are published are:—
Arabic, Bengali, Hindi, Persian, Sanskrit, Urdu.

GEORGE RANKING, M.D.,
Lieut.-Col., I.M.S.,
Secretary, Board of Examiners.

IN THE COURT OF THE DISTRICT JUDGE, CIVIL AND MILITARY STATION OF BANGALORE.

In accordance with rule 9 of the rules published under Notification of the Honourable the Resident in Mysore, No. 6603, dated the 17th December 1900, notice is hereby given that the documents specified in the list given below will, unless claimed within two months from this date, be destroyed:—

Serial number.	Number of suit or application.	NAMES OF PARTIES.		Nature of document.	By whom produced.
		Name of plaintiff or applicant.	Name of defendant or respondent.		
1	S. C. S. No. 27 of 1883.	Avalappa Maistry	1. V. D. Nagalinga Moodaliar. 2. Sivaraj Moodaliar.	Share Certificate No. 227, dated 28th May 1880.	Plaintiff.
2	S. C. S. No. 37 of 1883.	G. Michael	Chinniah	1. Exhibit I.—Letter, dated 12th August 1882, addressed to defendant. 2. Exhibit II.—Letter, dated 6th August 1882, addressed to defendant.	Defendant.
3	S. C. S. No. 52 of 1883.	Nowljee	1. Govindoo Pillay 2. Venkatachellum.	General power-of-attorney, dated 25th August 1881, executed by Nowljee in favour of Sagur Mull Poonam Chand Birdy Chand.	
4	S. C. S. No. 56 of 1883.	M. Ananthiah Setty.	1. Sheik Muhomed Saib. 2. Sheik Ismail Saib. 3. Abdul Rahimon Saib.	Hypothecation deed, dated 7th November 1881, and registered as No. 672 of Book No. I, Volume 50, in the office of the Sub-Registrar of the Civil and Military Station of Bangalore.	Plaintiff.
5	S. C. S. No. 91 of 1883.	S. Rungappa	1. Chennamma 2. Chennappa.	1. Letter, dated 1st February 1880, written by Rudrappa to plaintiff. 2. Promissory Note, dated 9th August 1876, executed by Roodrappa in favour of plaintiff.	Plaintiff.
6	S. C. S. No. 92 of 1883.	H. Plumbe	J. W. Hayes, Sr.	1. Telegraph receipt, dated 29th November 1882. 2. Telegraph receipt, dated 1st December 1882. 3. Telegraph receipt, dated 4th December 1882. 4. Telegraph receipt, dated 6th December 1882. 5. Telegraph receipt, dated 8th December 1882. 6. Letter, dated 23rd December 1882, written by defendant to plaintiff. 7. Letter, dated 26th January 1883, written by R. F. Hayes to plaintiff. 8. Plaintiff's bill, dated 1st January 1883.	Plaintiff.
7	O. S. No. 93 of 1883.	Mrs. M. E. Mergler.	1. B. J. Ross 2. V. Aroonachella Moodaliar. 3. V. Thiruvenyadasamy Moodaliar.	1. Letter written by J. Mergler and Mrs. M. E. Mergler to B. J. Ross, and dated 7th May 1881. 2. Letter written by J. Mergler to B. J. Ross, and dated 9th September 1881.	1st Defendant.
8	S. C. S. No. 104 of 1883.	P. Soondara Moodaliar.	Tippu Saib	1. Post card, dated 12th August 1882, marked Exhibit III. 2. Post card, dated 4th June 1882, marked Exhibit II.	Defendant.

Serial number.	Number of suit or application.	Names of parties.		Nature of document.	By whom produced.
		Name of plaintiff or applicant.	Name of defendant or respondent.		
9	S. C. S. No. 114 of 1883.	T. Wheeldon	A. P. Butler	Letter, dated 6th February 1883, written by defendant to plaintiff, and marked Exhibit A.	Plaintiff.
10	S. C. S. No. 115 of 1883.	John Fennick	T. Venkatachellum Moodaliar.	Exhibits B, C, D, E, F, G, H, and I.—Chits, dated respectively 20th May 1882, 18th June 1882, 18th June 1882, 18th June 1882, 18th June 1882, 18th June 1882, 18th June 1882, and 20th June 1882.	Plaintiff.
11	O. S. No. 116 of 1883.	Pathay Soobiah Setty.	Venkatamma	1. Copy of Judgment in Criminal Case No. 1272 of 1882 on the file of the Court of Second Magistrate, Civil and Military Station, Bangalore. 2. Copy of Judgment in Criminal Case No. 695 of 1882 on the file of the Court of Second Magistrate, Civil and Military Station of Bangalore.	Plaintiff.
12	S. C. S. No. 309 of 1883.	The Bangalore Bank (Limited).	1. H. Ramachendar Row. 2. H. Ramasamiah. 3. Gopal Row.	1. Letter, dated 27th September 1882, written by 1st defendant to plaintiff. 2. Letter, dated 14th December 1875, written by 1st defendant to plaintiff bank. 3. Letter, dated 2nd August 1876, written by 1st defendant to plaintiff bank. 4. Letter, dated 30th July 1876, written by Vijayendra Row to plaintiff bank. 5. Letter, dated 22nd May 1882, written by Vijayendra Row to plaintiff bank. 6. Letter, dated 29th March 1882, written by 1st defendant to plaintiff bank. 7. Letter, dated 27th November 1880, written by 1st defendant to plaintiff bank.	Plaintiff.
13	S. C. S. No. 310 of 1883.	Ditto	1. Moothappa 2. Krishnappa Moodaliar.	1. Letter, dated 7th May 1882, written by 2nd defendant to plaintiff bank. 2. Letter, dated 30th January 1881, written by 2nd defendant to plaintiff bank. 3. Letter, dated 13th August 1882, written by 2nd defendant to plaintiff bank.	Plaintiff.
14	S. C. S. No. 341 of 1883	Akambara Setty	R. A. Lovery	Six chits, dated respectively 8th May 1880, 23rd May 1880, 23rd May 1880, 25th May 1880, 30th May 1880, and 31st May 1880.	Plaintiff.
15	S. C. S. No. 343 of 1883.	N. Chicka Runyiah Chetty.	Vasoodeviah	Account book . . .	Plaintiff.
16	O. S. No. 363 of 1883.	Chowdappa *alias* Pillannah.	1. Moppurappa 2. Byannah.	1. Municipal extract, dated 9th February 1883. 2. Chits (five in number) 3. Notice with an anche receipt and a cover.	Plaintff.
17	S. C. S. No. 379 of 1883.	A. T. Tiruvengadasamy Moodaliar.	V. Thiruvengadasamy Moodaliar.	1. Letter, dated 26th July 1880, written by plaintiff to defendant, marked Exhibit I.	Defendant.

Serial number.	Number of suit or application.	NAMES OF PARTIES. Name of plaintiff or applicant.	Name of defendant or respondent.	Nature of document.	By whom produced.
				2. Copy of a letter written by plaintiff to Mr. Sidney Smith, and dated 30th November 1879. 3. Letter, dated 22nd February 1882, written by defendant to plaintiff. 4. Copy of letter, dated 30th November 1879, written by plaintiff to Mr. Arathoon. 5. Copy of letter, dated 10th July 1880, written by Messrs Arathoon & Co. to the Collector of Malabar. 6. Postal acknowledgment . 7. Letter, dated 9th September 1880, written by defendant to plaintiff. 8. Letter, dated 24th February 1882, written by plaintiff to defendant. 9. Copy of letter, dated 26th July 1880. 10. Copy of letter, dated 29th September 1881.	Plaintiff.
18	S. C. S. No. 434 of 1883.	A. P. Butler & Co.	A. G. Cole . .	1. Letter, dated 9th June 1883, written by defendant to plaintiff. 2. Letter, dated 24th May 1883, written by defendant to plaintiff.	Plaintiff.
19	S. C. S. No. 453 of 1883.	Iyasamy Pillay .	V. Chelvaroya Moodaliar.	1. Money Order acknowledgments (fourteen in number).	Defendant.
				2. Letter, dated 10th December 1882, written by defendant's writer to plaintiff. 3. Letter, dated 1st December 1881, written by defendant's writer to plaintiff.	Plaintiff.
				4. Post cards written by plaintiff to defendant and his writer (four in number).	Defendant.
				5. Post cards written by defendant to plaintiff. 6. Copy of letter, dated 5th September 1881, written by plaintiff to defendant. 7. Letter, dated 3rd March 1882, written by defendant to plaintiff.	Plaintiff.
20	S. C. S. No. 532 of 1883.	Mahomed Akbar .	Amir Saib . .	Memorandum book . .	Plaintiff.
21	S. C. S. No. 544 of 1883.	Beejraj Hydan .	Lieutenant Rippon	Letter, dated 8th January 1883, written by defendant to plaintiff.	Plaintiff.
22	S. C. S. No. 618 of 1883.	Richmond Hayes.	V. L. Thirunaranga Moodaliar.	Two bills, one memo., four receipts, and two letters.	Plaintiff.
23	S. C. S. No. 647 of 1883.	Ungamuthu .	1. Kesavaloo . 2. Venkatsamy Pillay. 3. Veerabodrah.	1. Extract of summary trial in Criminal Case No. 405—300 on the file of the Court of the Second Magistrate, Civil and Military Station, Bangalore.	Defendant.
				2. Copy of complaint petition in Criminal Case No. 418 of 1883 on the file of the Court of the Second Magistrate, Civil and Military Station, Bangalore.	Plaintiff.

Serial number.	Number of suit or application.	Names of parties. Name of plaintiff or applicant.	Name of defendant or respondent.	Nature of document.	By whom produced.
24	S. C. S. No. 662 of 1883.	W. Garrat	Lieutenant James Smith.	1. Letter, dated 13th October 1881, written by defendant to plaintiff. 2. Letter, dated 7th March 1880, written by defendant to plaintiff. 3. Letter, dated 19th July 1881, written by defendant to plaintiff. 4. Letter, dated 12th October 1881, written by defendant to plaintiff.	Plaintiff.
25	O. S No. 782 of 1883.	Meer Ahmed Khan.	Yacoob John Mahomed Sait.	Sealed cover	Defendant.
26	S. C. S. No. 905 of 1883.	Abdul Kareem	1. C. S Nazir 2. E. Smaller.	1. Receipt, dated 20th June 1883, and marked Exhibit B. 2. Letter, dated 9th July 1883, marked Exhibit C. 3. Handbill, marked Exhibit D 4. Handbill, marked Exhibit E 5. Handbill, marked Exhibit F	Plaintiff.
				6. Postal receipt, marked Exhibit I.	Defendant.
				7. Two anche receipts	Plaintiff.
27	O. S. No. 950 of 1883.	T. C. Sreeneevasachar.	Salay Kanna Pathan.	1. Exhibit B.—A printed page of Kanuka Dusara Baktisara. 2. A printed paper of specimens of letters.	Plaintiff.
28	O. S. No. 1048 of 1883.	1. Aboo Backer Saib. 2. Ismail Saib.	1. Alim Esoof Saib 2. Alim Hassan Saib. 3. Meer Subbai Alim Saib. 4. Mangodi Chenda Meah.	1. Letters, marked Exhibits B to T.	Plaintiff.
				2. Statements of accounts, marked Exhibits I to IV.	Defendants.
29	O. S. No. 1081 of 1883.	Bunselal Ramrathan.	1. Ongole Abdul Kader. 2. Mahomed Nizamodeen.	Three Hindustani letters	2nd Defendant.
30	S. C. S. No. 1084 of 1883.	The Bangalore Bank (Limited).	1. Chowdry Mahomed Oosman. 2. T. Mamundy Pillay.	1. Exhibit B.—Copy of Judgment in O. S. No. 177 of 1880 on the file of the Court of the Sub-Judge, Bangalore District. 2. Letter, dated 27th August 1880, written by 1st defendant to plaintiff bank, and marked Exhibit C.	Plaintiff.
				3. Exhibit D.—Promissory Note, dated 24th February 1881.	1st Defendant.
				4. Exhibit E.—Copy of a Promissory Note, dated 4th May 1877. 5. Copy of proceedings of the directors of the plaintiff bank, marked Exhibit F. 6. Copy of proceedings of the directors of the plaintiff bank, dated 12th March 1881. 7. Letter, dated 20th August 1883, written by 2nd defendant and two others, and marked Exhibit I. 8. Letter, dated 21st August 1883, written by 2nd defendant to plaintiff bank.	Plaintiff.
31	O. S. No. 1199 of 1883.	N. Narain Chetty	Fazul Khan	Exhibit B.—Kanarese memorandum.	Plaintiff.
				Exhibits I to XXIII.—Chits, etc.	Defendant.

Serial number.	Number of suit or application.	Names of parties.		Nature of document.	By whom produced.
		Name of plaintiff or applicant.	Name of defendant or respondent.		
32	O. S. No. 1210 of 1883.	C. B. Seshagiri Row, Receiver to the estate of Krishniah Setty and others.	1. Muniyamma. 2. Volagaadan. 3. Chowrinayagam. 4. Francis. 5. Abdul Karim Saib.	1. Exhibit B.—Sale deed, dated 27th June 1871, registered as No. 215 in Book No. I, Volume 12, in the office of the Cantonment Sub-Registrar, Bangalore. 2. Exhibit C.—Lease, dated 10th July 1871, executed by Chowriappu, Loyanaden, and Lazer in favour of Krishniah.	Plaintiff.
				3. Exhibit I.—Mortgage deed, dated 20th December 1882, executed by Francis, Mariyamma, and Chowrinayayam in favour of Abdool Kareem Saib.	Defendant.
33	S. C. S. No. 1406 of 1883.	1. P. Gungadara Chetty. 2. Venkatachella Chetty. 3. Soobramoney Chetty.	H. W. Taylor	1. Bills (fourteen in number). 2. A sealed cover containing documents.	Plaintiff.
34	O. S. No. 1422 of 1883.	C. B. Seshagiri Row, Receiver to the estate of Krishniah Chetty and others.	1. Arojiamma. 2. Pillaya.	1. Sale deed, dated 30th January 1883, and registered as No. 989 in Book No. I, Volume 57, in the office of the Sub-Registrar, Civil and Military Station of Bangalore. 2. Mortgage deed, dated 4th March 1882, and registered as No. 1016 in Book No. I, Volume 51, in the office of the Sub-Registrar, Civil and Military Station of Bangalore.	2nd Defendant.
35	O. S. No. 437 of 1887.	M. Govindoo Chetty.	1. Appanoo Pillay. 2. Ruthna Moodaliar. 3. Veeraraghava Pillay. 4. Nagalingum Moodaliar.	Exhibit X.—Account book	Plaintiff.
36	S. C. S. No. 1974 of 1889.	1. Agar Chand. 2. Seetharam	1. Dodda Venkata. 2. Chicka Venkata.	One book of account	Plaintiffs.
37	S. C. S. No. 1283 of 1891.	Soobrayaloo Naidoo	Miss R. Aldrize	Two account books	Plaintiff.
38	O. S. No. 455 of 1892.	Mrs. Suson Veronica Cottrell.	1. A. G. Lazaro. 2. Mrs. S. E. Eagles.	One book of account	Plaintiff.
39	S. C. S. No. 1282 of 1892.	Ameer Saib	Hanuma	One account book	Kader Sheriff.
40	O. S. No. 1851 of 1892.	M. Govinda Chetty	Soobroya Chetty	Ditto	Defendant.
41	O. S. No. 2124 of 1892.	1. V. Sarungapani Moodaliar. 2. Habeeb Khan Saib. 3. Abdul Khader Saib.	1. Rajarathna Moodaliar. 2. Batcha Moodaliar.	Ditto	Plaintiff.
42	S. C. S. No. 407 of 1893.	Abdul Kallock	Pacha Meah	Three account books, of which one is marked Exhibit B.	Plaintiff.

Serial number.	Number of suit or application.	Names of parties.		Nature of document.	By whom produced.
		Name of plaintiff or applicant.	Name of defendant or respondent.		
43	O. S. No. 2455 of 1893.	M. Venkatsamy	The Bangalore Bank (Limited) by its Agent M. W. Walker.	Exhibit W.—Daily Post Newspaper, dated 10th October 1892. Exhibit X.—Daily Post Newspaper, dated 22nd February 1893. Exhibit Y.—Daily Post Newspaper, dated 22nd May 1893. Exhibit K.—Account book Exhibit Z.—Counterfoil of receipts. Exhibit G.—List of stock	Plaintiff.
44	O. S. No. 2044 of 1893.	Chengamulum Pillay.	Appasamy Pillay	Three books of account	Defendant.
45	O. S. No. 631 of 1899.	Venkatsamy Naidoo.	1. Munisamappa. 2. Neelappa.	One account book	Plaintiff.
46	O. S. No. 880 of 1899.	Ameena Bee	Sumpungy Naidoo	Five books containing Exhibits A, B, I, II, III, IV, and V.	Defendant.
47	S. C. S No. 1162 of 1899.	Pal Munisamy	N. Arunga Moodaliar.	One book of account	Plaintiff.
48	Suit No. 95 of 1900.	M. R. Venkatappa Chetty. 2. Narainsamy Chetty.	Bhoja Nagappa	One book, marked Exhibit K	Plaintiff.
49	O. S. No. 1208 of 1900.	A. R. Thiruvengadasamy Moodaliar.	1. Ruthna Moodaliar. 2. Somasundara Moodaliar. 3. Shunmugu Moodaliar. 4. A. Narainsamy Moodaliar. 5. 6. Sundaramurthi Moodaliar.	One sealed packet, three books, and some papers not exhibited.	2nd Defendant.
50	S. C. S. No. 1589 of 1900.	T. Lokiah Naidoo	1. A. R. Jaganatha Moodaliar (died after suit). 2. A. R. Ramanuja Moodaliar.	One book of account	Witness Vedachella Moodaliar.
51	O. S. No. 17 of 1901.	N. Mahomed Ebrahim.	S. Krishnasamy Naidoo.	Ditto	Plaintiff.
52	S. C. S. No. 1258 of 1901.	Ismail Sait	Yall	Ditto	Plaintiff.
53	Mis. Case No. 249 of 1890.	V. Sathasiva Chetty	1. Heera Chand. 2. Balakrishna. 3. Aroonachella Moodaliar. 4. A.R.Chelvaroya Moodaliar. 5. V. Dorasamy Moodaliar. 6. Narasinga Row. 7. Mr. Marlam. 8. Mr. Lawrance. 9. Rungasamy Moodaliar.	Ditto	Petitioner.

Serial number.	Number of suit or application.	Names of parties. Name of plaintiff or applicant.	Name of defendant or respondent.	Nature of document.	By whom produced.
54	Mis. Case No. 288 of 1894.	Mahomed Saib *alias* Mahomed Meeru Saib.	1. Muniappa Avalappa. 2. Venkatachelamiah Setty. 3. K. Goorrappah. 4. C. Somanna. 5. T. Madar Saib. 6. Rahimun Saib. 7. The Bangalore Cantonment Cavalry Road Savings Bank, Limited. 8. B. Ravanna. 9. D. Mullanna. 10. D. Goorramma. 11. Y. Thippanna. 12. D. Goorranna 13. Ebrahim Saib. 14. G. Koolloovceerappa. 15. C. Ramiah. 16. Rudra Muniappa. 17. Mohideen Bi Bi.	Exhibit E.—Account book	Petitioner.
55	Mis. No. 8 of 1897.	Palny Chetty	1. Rudramuniappa Chetty. 2. Chinnasamy Chetty. 3. B. Chellappa Chetty. 4. Mundy Ramiah Chetty. 5. Dorasamy Chetty. 6. Siddaramanna and Munisamy. 7. Muthojee Row. 8. Armuga Chetty and Chinniah. 9. Savaldoss Jutanund Sait. 10. Allappon. 11. M. Gurrappa. 12. B. Narayanappa. 13. Thondroya Chetty. 14. Damodara Chetty. 15. Pakthanni Pachu Saib & Co. 16. Madurai Chetty. 17. Cavalry Bank (Limited). 18. Union Bank (Limited). 19. Doddanna. 20. Junnappa and Rajappa. 21. Thadojeappa. 22. Sumpungy Naidoo. 23. Vonnanunah and Muthuveerappa.	Four account books	Petitioner.
56	O. S. No. 2383 of 1891.	V. Dhorasamy Moodaliar.	Colonel T. Hickman.	Two books, marked Exhibits X and XI.	Defendant.

P. S. KRISHNA RAO, B.A., B.L.,
District Judge.

Dr. Accounts of the Indian Peoples Famine

Date.	Particulars.		Government securities *vested* in the Treasurer of Charitable Endowments, Bengal, under rule 12 (3) of the rules for the administration of the Trust.		Government securities *not* vested in the Treasurer of Charitable Endowments, Bengal, under the rules but held by him as Accountant-General.		Cash.
			1865.	1900-1	1854-55.	1865.	
		R a. p.	R	R	R	R	R a. p.
1904.							
March, 30	To cost of Government securities for the nominal value of R2,00,000	2,00,000 0 0	...	...	...	...	...
	Add—						
	Interest from 1st November 1903 to 30th March 1904 on securities of the 1865 loan for R1,00,000	1,448 9 9	...	...	...	...	...
	Interest from 31st December 1903 to 30th March 1904 on securities of the 1854-55 loan for R1,00,000	875 0 0	...	...	...	...	...
		2,02,323 9 9					
	Deduct— R a. p. Income-Tax 60 8 2; Discount at 1-13 per cent. 3,625 0 0; Consolidation fee 2 0 0	3,687 8 2	...	...	...	...	1,98,636 1 7
April, 23	To renewal fee on Government securities		...	...	...	...	2 0 0
	Balance—						
	Government Securities		15,00,000	9,10,000	1,00,000	4,85,000	...
	Cash in deposit in Bank of Bengal		...	...	...	...	91,893 0 0
			15,00,000	9,10,000	1,00,000	4,85,000	2,90,531 1 7
			20,05,000				

Trust for the Calendar year 1904. Cr.

Date.	PARTICULARS.	Government securities *vested* in the Treasurer of Charitable Endowments, Bengal, under rule 12 (3) of the rules for the administration of the Trust.		Government securities *not* vested in the Treasurer of Charitable, Endowments, Bengal, under the rules but held by him as Accountant-General.		Cash.
		1865.	1900-1.	1854-55.	1865.	
		R	R	R	R	R a. p.
1904. January, 1	By balance in the hands of the Treasurer of Charitable Endowments, Bengal	15,00,000	9,10,000	...	...	...
" 1	By balance in the hands of the Accountant-General, Bengal	...	...	...	3,85 000	...
" 1	By balance in the Bank of Bengal in deposit	...	...	...	...	1,86,140 7 0
" 13	By amount received from the Treasurer of Charitable Endowments, Bengal, on account of interest for the half year ended 30th December 1903, on 3½ per cent. stock of 1900-01 for R9,10,000	...	...	...	...	15,925 0 0
February, 1	By amount received from the Bognor Urban District Council, Sussex, through the Chief Justice, Calcutta, £4-6-4	...	...	...	...	63 12 1
" 3	By amount received from Messrs. Arbuthnot & Co.	...	...	...	...	52 0 0
March, 30	By purchase of Government securities as per contra	...	...	1,00,000	1,00,000	...
May, 7	By amount received from the Treasurer of Charitable Endowments, Bengal, on account of interest for the half-year 30th April 1904 on 3½ per cent. stock of 1865 for R15,00,000	...	...	...	...	26,250 0 0
June 1	By amount received from the Accountant-General, Bengal, on account of interest for the half-year ended 30th April 1904 on 3½ per cent. stock of 1865 for R3,85,000	...	...	...	...	6,545 3 5
" 7	By amount received from the Accountant-General, Bengal, on account of interest for the half year ended 30th April 1904 on notes for R1,00,000 of the 3½ per cent. loan of 1865 out of those purchased on 30th March 1904	...	...	...	...	1,750 0 10
" 25	By amount received from the Accountant-General, Bengal, on account of refund of commission deducted from the interest on securities of the 3½ per cent. loan of 1865 for R4,85,000	...	...	...	...	54 14 6
" 25	By amount received from the Accountant-General, Bengal, on account of refund of Income-tax deducted from interest on securitiets of the 3½ per cent. loan of 1865 for R4,85,000	...	...	...	...	571 14 5
July, 13	By amount received from the Treasurer of Charitable Endowments, Bengal, on account of interest for the half-year ended 29th June 1904 on 3½ per cent. stock of 1900-01 for R9,10,000	...	...	...	...	15,925 0 0
August, 3	By amount received from the Accountant-General, Bengal, on account of interest for the half-year ended 29th June 1904 on 3½ per cent. stock of 1854-55 for R1,00,000	...	..	...	...	1,750 0 0
" 9	By amount received from Messrs. Arbuthnot & Co., Madras	...	...	...	...	100 0 0
September, 16	By amount received from the Deputy Commissioner, Manbhoom, being the unexpected balance of the Famine Charitable Relief Fund	...	...	...	...	243 4 3
October, 26	By amount received from Messrs. Arbuthnot & Co., Madras	...	...	...	...	100 0 0
" 27	By amount received from Collector of Cuttack in refund of a deposit by a late Collector and Magistrate of Cuttack on account of Madras Famine Relief Fund	...	...	...	...	372 1 1
November, 12	By amount received from the Treasurer of Charitable Endowments, Bengal, on account of interest for the half-year ended 31st October 1904 on 3½ per cent. stock of 1865 for R15,00,000	...	...	...	...	26,250 0 0
December, 2	By amount received from the Accountant-General, Bengal, on account of interest for the half-year ended 31st October 1904 on 3½ per cent. stock of 1865 for R4,85,000	...	...	...	...	8,487 8 0
		15,00,000	9,10,000	1,00,000	4,85,000	2,90,531 1 7
		29,95,000				

A. F. COX,

Honorary Secretary, Board of Management of the I. P. F. Trust.

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 16TH TO 22ND JANUARY 1905.

(In Lakhs of Standard Tolas.)

NAME OF THE MINTS.	COINAGE OF BRITISH INDIA GOVERNMENT COINS.												COINAGE OF BRITISH DOLLARS.		
	RECEIPTS.				COINAGE.			BALANCE OF BULLION AND COIN.							
	Purchased Silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native State coins.	TOTAL.	New Rs. and small coin delivered to Treasuries and Currency Department.	New Rs. made over to Native States.	TOTAL.	New coins ready for delivery.	Government Bullion.	Currency Bullion.	Withdrawn and uncurrent coins.	TOTAL.	Receipt of Bullion for Dollar coinage.	Dollars coined and paid over.	Closing balance of Bullion.
Calcutta	12	10	...	22	12	...	12	6	40*	100	10	156	...	...	...
Bombay	12	1	...	13	...	...	...	...	6	204†	2	212	...	...	...

* Exclusive of 21 of purchased silver brought on the Mint premises but not yet received.
† „ 4 „ „ , „ and inclusive of 1 of perfect rupees ready for delivery.

G. M. PORTER, Lieut.-Col., R.E.,
Master of the Mint.

HIS MAJESTY'S MINT;
Calcutta, the 25th January 1905.

COMMISSIONER OF AJMER-MERWARA.

Catalogue of Books printed and published in Ajmer-Merwara and registered under Act XXV of 1867 for the quarter ending 31st December 1904.

Serial No.	Date of registration.	Title of books and contents of the title page.	Language in which the book is written.	Name of the author, translator, or editor of the book or any part thereof.	Subject of the book.	Place of printing and place of publication.	Name or firm of the printer and name or firm of the publisher.	Date of issue from the Press or of the publication.	Number of sheets, leaves, or pages.	Size.	First, second, or other number of edition.	Number of copies of which the edition consists.	Whether book is printed or lithographed.	Price at which the book is sold to the public.	Name and residence of the proprietor of the copyright or of any portion of such right.	REMARKS.
							Fourth quarter ending 31st December 1904.									
1	5th October 1904.	The Aish Petrayagya.	Sanskrit and Hindi.	Pt. Bhagat Ram.	How to perform Saradh.	Vedic Press, Ajmer.	Manager, Vedic Press.	September 1904.	94 pages, including title page.	Demy 8vo.	First edition.	1,000.	Printed.	Three annas.		
2	5th October 1904.	Abla Bhajan.	Hindi.	Shiamvati, d/o B. Thakur Das, clerk, Railway Office, Ajmer.	Bhajans, etc., for women.	Vedic Press, Ajmer.	Manager, Vedic Press.	September 1904.	32 pages, including title page.	Royal 16mo.	First edition.	1,000.	Printed.	One anna.		
3	22nd October 1904.	Turner's Key.	English, Hindi, Urdu.	Umar Khan, Central Loco. Shop, R. M. Ry.	Lathe and screw-cutting.	Job Printing Press, Ajmer.	Job Printing Press.	20th October 1904.	126 Pages and large table.	Demy 8vo.	First edition.	500.	Printed and lithographed.	One rupee.	Umar Khan Edgah.	
4	27th November 1904.	Timir Haran.	Mahrati.	B. Sidh Nath Pandurang, Nahar Gali, Ajmer.	Social and moral teachings.	Vedic Press, Ajmer.	Manager, Vedic Press.	28th October 1904.	27 pages, including 7 pages.	Demy 8vo.	First edition.	500.	Printed.	Three annas.		

Catalogue of Books printed and published in Ajmer-Merwara and registered under Act XXV of 1867 for the quarter ending 31st December 1904—*continued.*

Serial No.	Date of registration.	Title of books and contents of the title page.	Language in which the book is written.	Name of the author, translator, or editor of the book or any part thereof.	Subject of the book.	Place of printing and place of publication.	Name or firm of the printer and name or firm of the publisher.	Date of issue from the Press or of the publication.	Number of sheets, leaves, or pages.	Size.	First, second, or other number of edition.	Number of copies of which the edition consists.	Whether book is printed or lithographed.	Price at which the book is sold to the public.	Name and residence of the proprietor of the copyright or of any portion of such right.	REMARKS.
5	19th December 1904.	The Rules of the Ajmer Mutual Benefit Fund, Ajmer.	English.	Secretary, Ajmer Mutual Benefit Fund, Ajmer.	Rules and Regulations of the Association.	Vedic Press, Ajmer.	Manager, Vedic Press.	16th November 1904.	13 pages, including 7 pages.	Demy 8vo.	...	200.	Printed.			
6	19th December 1904.	Bhairo Vilas, Parts I to V.	Nagri.	Mahraj Behron Singhji, Member, State Council, Bikaneer.	Hindu social customs.	Vedic Press, Ajmer.	Manager, Vedic Press.	17th November 1904.	78 pages, including 7 pages.	F'cap quarto.	First edition.	300.	Printed.			

G. R. KHANDEKAR,
for Assistant Commissioner, Ajmer.

PURE SULPHATE OF QUININE AND SULPHATE OF CINCHONIDINE

Manufactured at the Bengal Government Cinchona Plantation.

From 1st April 1904 the price of these articles will be as follows:—

Quinine 1-pound tin,	R16,	or post-free,	R16-8
½ „	R8,	„	R8-6
¼ „	R4,	„	R4-6
Cinchonidine 1 „	R12,	„	R12-8
½ „	R6,	„	R6-5
¼ „	R3,	„	R3-6

Analysis shows these articles to be of the purest manufacture; and they are guaranteed to be free from wilful admixture with the inferior alkaloids. They are for sale only to Government officers, and only for cash, and may be had from the Superintendent, Botanic Garden, Sibpur, near Calcutta. Cinchonidine can also be purchased by dealers at the following rates:—

1 lb tin	R18	or post-free	R18-8.
½ lb „	R9	„	R9-6.
¼ lb „	R4-8	„	R4-14.

DIRECTOR-GENERAL, INDIAN MEDICAL SERVICE.

NOTIFICATION.

Simla, the 20th January 1905.

No. 2.—The services of No. 1352, third class Hospital Assistant, Joseph Rajagopaul, I.S.M.D., (Madras), have been placed at the disposal of the Superintendent of Port Blair, for civil employment, with effect from the 8th November 1904.

E. ROBERTS, M.B., Major, I.M.S.,
for Director-General, Indian Medical Service.

CALCUTTA MINT.

NOTIFICATION.

List of coins acquired under the Indian Treasure Trove Act and available for sale to numismatists (Home Department Resolution No. 3546, dated 21st November 1903:—

Register No.	Description.	Metal.	Value of each coin.	No. of coins available for sale.	REMARKS.
			R a. p.		
	FROM SHAHABAD DISTRICT.				
354	Largely alloyed gold coins of Govinda Chandra Deva of Kanauj A. D. 1115—1165 Obverse—Lakshmi. Reverse—Inscription. Srimad Govinda Deva.	Gold and silver.	4 0 0	19	Available for sale for one year from 28th January 1905.

G. M. PORTER, Lieut.-Colonel, R.E.,
Master of the Mint.

CALCUTTA MINT,
The 24th January 1905.

TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 25th January 1905.

No. 63.—Under the conditions of Public Works Department Resolution No. 922-T. E., dated the 6th of July 1903, the following permanent promotion in the Superior Establishment of the Telegraph Department is sanctioned, with effect from the date specified :—

Name.	From	To	Date.
J. P. Mackenzie . .	Assistant Superintendent, 3rd grade.	Assistant Superintendent, 2nd grade.	23rd January 1905.

S. H. C. HUTCHINSON,
Director General of Telegraphs.

The 26th January 1905.

No. 64.—Offices reported opened and closed during the week ending 21st January 1905:—

Name of Office.	Where situated.	Date.	REMARKS.
	Government Telegraph Offices.		
Bakhtiarpur (Patna)	Bihar	11th January	Opened.
Belapur (Thana)	Bombay	18th January	Ditto.
Calcutta Hastings House	Bengal	21st January	Ditto.
Dehra Dun Post Office	United Provinces of Agra and Oudh	15th December	Ditto.
Keelanilai	Madras	12th January	Ditto.

The following alterations in the names of Government Telegraph Offices are notified:—

"Hetampur Rajbati" instead of "Hetampur."
"Teru (Kashmir)" instead of "Tera (Kashmir)."

T. D. BERRINGTON,
Director, Traffic Branch.

INDO-EUROPEAN TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 19th January 1905.

No. 168.—The following reversions have been sanctioned in the Superior Establishment of the Indo-European Telegraph Department, with effect from the 19th December 1904.

Name.	From	o	REMARKS.
E. Woodsell	Superintendent, Class IV, and Superintendent, Class III, Temporary rank.	Superintendent, Class IV	Sanctioned by the Under Secretary of State for India in Minute dated 22nd December 1904.
B. W. Stainton	Assistant Superintendent, grade I, and Superintendent, Class IV, Temporary rank.	Assistant Superintendent, Class V, grade I.	
T. F. Tebbeill	Assistant Superintendent Class VI, grade II, and Assistant Superintendent, Class V, grade II, temporary rank.	Assistant Superintendent, Class VI, grade II.	Sanctioned by the Director-in-Chief, Indo-European Telegraph Department.
W. F. Lovell	General Service Clerk, Class I, and Assistant Superintendent, Class VI, grade II, temporary rank.	General Service Clerk, Class I.	

G. C. WOLFE,
Examiner of Telegraph Accounts.

THE HONOURABLE THE AGENT TO THE GOVERNOR-GENERAL IN BALUCHISTAN.

CORRIGENDUM.

Dated Sibi, the 22nd January 1905.

In the last paragraph of this office Notification No. 4646, dated the 31st October 1904, printed at page 1261 of the *Gazette of India*, Part II, for 1904, for the words "Act X of 1870" *read* "Act I of 1894."

By order,

J. B. WOOD,
First Assistn

AGENT TO THE GOVERNOR GENERAL IN CENTRAL INDIA.

NOTIFICATION.

Central India Agency, Indore, the 21st January 1905.

No. 646.—In exercise of the powers conferred by the Government of India in the Foreign Department Notification No. 3477-I.B, dated the 1st October 1897, the Agent to the Governor-General in Central India is pleased, under sections 6 and 9 of the Indian Christian Marriage Act (XV of 1872), the former as amended by section 1 of the Indian Christian Marriage Act (1872) Amendment Act (II of 1891), to grant a license to the Reverend Mr. D. G. Cock, of the Canadian Presbyterian Mission, Russelpura, Mhow, to solemnize marriages and to issue certificates of marriages between Native Christians within the limits of the Central India Agency.

By order,

E. H. KEALY,

First Assistant Agent to the Governor-General for Central India.

OUDH AND ROHILKHAND RAILWAY.

NOTIFICATION.

Lucknow, the 19th January 1905.

No. 2.—Mr. C. N. D. Inglis, Assistant Locomotive Superintendent, class III, grade 4, of the Superior Revenue Establishment of State Railways is granted, under Article 311 of the Civil Service Regulations, an extension of furlough on medical certificate in India for one month, with effect from 24th December 1904.

H. P. BURT,

Manager, Oudh and Rohilkhand Railway

NORTHERN INDIA SALT REVENUE DEPARTMENT.

NOTIFICATION.

Agra, the 19th January 1905.

No. 261.—The following promotions of officers are ordered consequent on the death of Mr. F. W. Cash, Superintendent, 3rd grade, with effect from the 1st January 1905:—

Mr. E. D. Beatson, Superintendent, from the 4th to the 3rd grade.

Mr. A. English, Assistant Superintendent, 1st grade, to officiate as Superintendent, 4th grade, until further orders.

R. M. DANE,

Commissioner, Northern India Salt Revenue.

REPORT OF DESERTION.

Report of a Deserter or Absentee without leave from the 2nd Battalion, East Surrey Regiment of Infantry, dated at Sitapur, this 20th day of January 1905.

Number, Rank, and Name—5966, Private Frederick Moody.
Age—23 years and 10 months.
Height—5 feet 4 inches.
Colour of—Complexion, sallow; hair, brown; eyes, grey.
Trade—Plasterer.
Date of enlistment—13th July 1899.
Place of enlistment—Kingston on Thames.
Parish and County in which born—Southampton, Hants.
Date of desertion or absence—12th January 1905.
Place of desertion or absence—Sitapur.
Marks—Small scar under chin, warts on abdomen and left groin.
Under 6 years' service.

H. L. SMITH, Major,

Commanding 2nd East Surrey Regiment.

Report of a Deserter or Absentee without leave from the 2nd Battalion, East Surrey Regiment of Infantry, dated at Sitapur, this 20th day of January 1905.

Number, Rank, and Name—4885, Private Joseph Samuel Redway.
Age—29 years 6 months.
Height—5 feet 4⅞ inches.
Colour of—Complexion, fresh; hair, dark; eyes, grey.
Trade—Confectioner.
Date of enlistment—18th September 1894.
Place of enlistment—Lambeth Police Court.
Parish and County in which born—Islington, London, Middlesex.
Date of desertion or absence—12th January 1905.
Place of desertion or absence—Sitapur.
Marks—Vaccination right arm, tattooing dots left forearm, J. R. left upper arm, scars knees, moles back of neck right shoulder blade, small of back right side, chest and belly.
Under 11 years' service.

H. L. SMITH, Major,
Commanding 2nd East Surrey Regiment.

TRASURE TROVE

NOTICE.

It is hereby notified, under section 5 of the Indian Treasure Trove Act VI of 1878, that on the evening of the 14th of November 1904, treasure consisting of the undermentioned articles and valued at R91-6-0 was found by 1 Palle Appadu, 2 Gunda Latchumudu, 3 Dunga Appayya, 4 Juttu Musalayya, and 5 Burugulla Ramudu, of Pedda Doogam, Chicacole Taluq, Ganjam District, Madras Presidency, while digging a field of a ryot of Rana, Chicacole Taluq, Ganjam District, Madras Presidency.

Description of Treasure.	Value. R	a.	p.
1 Gold ear-ring (big)	10	8	0
1 Do. do. (small)	3	10	0
1 Gold Kundanam (ear-ring)	9	0	0
1 Piece of gold bangle	4	2	0
1 Gold Santanam (neck ornament)	4	5	0
1 Gold Mohur	14	8	0
1 Gold Santana Pali (neck ornament)	3	11	0
2 Gold Adugulu	9	13	0
2 Pieces of gold nose or ear-rings	7	14	0
1 Piece of gold finger-ring	7	5	0
1 Gold Poosa (a piece of neck ornament)	16	10	0
TOTAL	91	6	0

2. All persons claiming the said treasure, or part thereof, are hereby required to appear personally, or by agent, before the Collector of Ganjam, at his office at Chatrapore, on Monday, 12th day of June 1905, in view to the matter being enquired into or determined according to law.

J. G. D. PARTRIDGE,
Collector.

COLLECTOR'S OFFICE,
CHATRAPORE;
The 17th January 1905.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 4th December 1901.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen.
5. Press workers.
6. Photo-Mechanical workers.
7. Mechanical apprentices.
8. Metal and wood carvers.

E. ATKINSON, Major, R.E.,
Principal, Thomason College

ROYAL INDIAN MARINE.

NOTIFICATIONS.

FURLOUGH AND LEAVE.

Bombay, the 18th January 1905.

No. 5.—The undermentioned officer is permitted to proceed on leave in and out of India on private affairs, under the leave rules contained in paragraph 131, Marine Regulations, India, Volume I, Part II; the specified period to count from the date of being struck off duty:—

Lieutenant D. F. Vines, for 8 months.

No. 6.—The undermentioned officer is granted leave to proceed out of India on medical certificate, under the leave rules contained in paragraph 131, Marine Regulations, India, Volume I, Part II, the leave to have effect in India from the date of being struck off duty till the date of sailing; the specified period to count from the date of leaving India:—

Lieutenant G. P. Campbell, for 4 months.

No. 7.—The undermentioned officer is granted leave to proceed out of India on medical certificate, under the leave rules contained in paragraph 131, Marine Regulations, India, Volume I, Part II, the leave to have effect in India, from the date of being struck off duty till the date of sailing; the specified period to count from the date of leaving India:—

Assistant Engineer W. A. Nicholas, for 6 months.

G. H. HEWETT,
Director, Royal Indian Marine.

CEMETERY NOTICE.

NOTICE.

Whereas Major Bayley's tomb at Addatigela in Yellavaram Division of the Godavari District, bearing the following inscription, requires repairs and protection, friends of the deceased and other persons interested, are invited to co-operate towards the cost of repairs and maintenance of the tomb.

The cost of the work is estimated at R100.

'1800—

Clements Bayley, Major, 10th Madras N. I., who died at Addatigela on the 17th January 1880, aged 41 years. Erected by his brother officers."

M. WHITE,
Deputy Magistrate, Agency Division, Godavari District.

Dated 28th September 1904.

CEMETERY NOTICE.

NOTICE.

Notice is hereby given that the stone slab marking the burial place of Sarah Ellen (Born 3rd March 1846—Died 10th June 1847), daughter of Hudleston Stokes, I.C.S., at Kondavid, Narsarowpet Taluk, Guntur District, Madras Presidency, is broken and requires replacing. Persons interested in the family of the deceased should apply to the undersigned if they wish to have it restored.

C. KRISHNASWAMI,
for Collector.

GUNTUR DISTRICT COLLECTOR'S OFFICE,
28th December 1904.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 21st January 1905.

No. 210-*Ap*.—Mr. C. G. Hamilton is appointed as Superintendent of Post Offices, 5th grade, sub. *pro tempore*, with effect from the 1st February 1904, and until further orders.

The 27th January 1905.

No. 266-*Ap*.—Mr. G. E. Rose, Superintendent of Post Offices, 2nd grade, is granted privilege leave for one month and fifteen days, with effect from the 14th January 1905.

The following officiating appointments are made during his absence on privilege leave, or until further orders :—

Pundit Shiva Pal, Superintendent of Post Offices, 3rd grade, to act in the 2nd grade ;

Babu Peary Lal, M.A., Superintendent of Post Offices, 4th grade, to act in the 3rd grade ;

Mr. T. Chiodetti to act as Superintendent of Post Offices, 5th grade.

A. U. FANSHAWE,
Director-General of the Post Office of India.

THE HONOURABLE THE AGENT TO THE GOVERNOR-GENERAL AND CHIEF COMMISSIONER, NORTH-WEST FRONTIER PROVINCE.

NOTIFICATIONS.

Peshawar, the 18th January 1905.

No. 14.—Captain O. St. John Moses, M.D., I.M.S., assumed charge of the Civil Medical duties of the Dera Ismail Khan District on the forenoon of the 10th of January 1905, relieving Lieutenant W. Tarr, I.M.S.

The 21st January 1905.

No. 16.—Captain S. A. Harriss, I.M.S., made over charge of the duties of Superintendent, Dera Ismail Khan Jail, to Captain W. H. Leonard, I.M.S., on the afternoon of the 31st December 1904.

No. 17.—Captain W. H. Leonard, I.M.S., made overl charge of the duties of Superintendent, Dera Ismail Khan Jail, to Lieutenant W. Tarr, I.M.S., on the forenoon of the 7th January 1905.

No. 18.—Lieutenant W. Tarr, I.M.S., assumed charge of the Civil Medical duties of the Dera Ismail Khan District, on the forenoon of the 12th of January 1905, relieving Captain O. St. John Moses, M.D., I.M.S.

No. 19.—In exercise of the powers conferred upon him by Clause I of the Regulations made under sub-section (1) and Clause (*b*) of sub-section (2) of section 2 of the Epidemic Diseases Act, 1897, and published with Punjab Government Notification No. 1356, dated the 10th November 1897, the Hon'ble the Chief Commissioner is pleased to declare that the following are the places of inspection for the purposes of the said Regulations in the Bannu District:—

(1) At the north side of the Kurram Bridge on the Bannu-Kohat main road.

(2) At the junction of the Dera Ismail Khan and Bazar-Ahmad Khan roads on the Bannu-Dera Ismail Khan main road.

The 24th January 1905.

No. 21.—Under the powers conferred on him by section 3 of Act XIV of 1879 (The Hackney Carriage Act), the Chief Commissioner is pleased to apply the provisions of that Act to the Municipality of Dera Ismail Khan.

No. 22.—The following rules which have been framed under section 3 of Act XIV of 1879 (The Hackney Carriage Act) by the Municipal Committee of Dera Ismail Khan have received the confirmation of the Chief Commissioner, and are hereby published for general information. They shall have the force of law from the date of this Notification:—

RULES.

All hackney carriages to be licensed.

1. Every hackney carriage owner shall be required to take out a license from the Municipal Committee.

Place of issue of the license.

2. Such license shall be issued from the Municipal Committee's Head Office (in Form A) on payment of the fee prescribed by Rule 5 and after the carriage and horses have been examined and approved by the Secretary to the Municipal Committee, the Vice-President of the Municipal Committee, and the District Superintendent of Police who shall also jointly determine the class to which the carriage shall belong.

Renewal of license.

3. No license shall be renewed except on payment of the same fee as for the original license.

Classification of carriages.

4. Hackney carriages shall be of three classes as detailed below:—

1st Class:—

1. Barouches.
2. Palki-garris.
3. Wagonettes.
4. Phaetons.

2nd Class:—

1. Tumtums, 1st grade.
2. Parda ekkas.

3rd Class:—

1. Tumtums, 2nd grade.
2. Rehris.

The conditions of license being:—

1st Class:—

(1) The carriage must be good in all its parts.
(2) It must be provided with two good lamps.
(3) The horses must not be under 14 hands in height, nor under 4 years old, and must be in good working condition.
(4) The harness must be complete and in thoroughly good condition.

2nd Class:—

(1) The carriage must be good in all its parts.
(2) It must be provided with two good lamps.
(3) The harness must be complete and in thoroughly good order.
(4) The horses must not be less than 13 hands in height, and not less than four years old.

3rd class:—

Tumtums and Rehris:—

(1) The Tumtums and Rehris must be strong and provided with two lamps.
(2) The harness must be serviceable.
(3) The horses must be strong and serviceable, not less than 11-2 hands in height and over 4 years of age.

License fees.

5. The fees for carriage licenses shall be:—

	R	a.	p.
1st class, per annum	5	0	0
2nd class, per annum	3	8	0
3rd class, per annum	2	0	0

Period of license.

6. Licenses issued under these rules shall continue in force from 1st April to the 31st March following, but they shall be liable to revocation within that time by order of the Secretary, Municipal Committee, on proof before him that the proprietor or his agent or driver has been guilty of the infringement of any of these rules, or has been convicted of any offence under these rules, or that the conditions on which the license was granted are not fully maintained.

7. Applications for the renewal of licenses shall be made one month before the expiry of the year of license, and the renewed license shall be granted in the same way and by the same officers as provided in Rule 2, and on payment of the same fee as for the original license.

Renewal of license.

8. When a carriage is transferred to a new proprietor during the year of license, the name of such proprietor shall be duly reported by the transferrer to the Municipal head office, and shall be substituted in the license for the name of the transferrer without further payment.

Transfer of license.

9. Each license shall bear a serial number, and this number shall be painted in English in a conspicuous place on the carriage.

Numbering of license and vehicle.

10. All licenses shall be produced for inspection when required by any Magistrate or Police officer, or by the Vice-President, the Secretary or other officer or member of the Municipal Committee.

Production of license.

11. No carriage shall be employed for carrying a person, suffering from either cholera, small-pox, leprosy or other infectious disease, or the corpse of a person who has died from any of the said diseases.

Prohibition against carrying persons suffering from certain diseases.

12. It shall be lawful for any person named in Rule 2, or any person authorized by the Municipal Committee, to enter premises on which licensed vehicles, animals, harness, and other things used therewith are kept, in order to carry out any of the provisions of these rules.

Inspection of premises.

13. The carriage stands are specified in Rule 26, and no carriage shall wait for hire except as provided by Rule 26. Drivers found waiting for hire at places other than those appointed shall be liable to forfeit their licenses to drive. The regulation of the order in which hackney carriages shall rank on the stands shall be under the control of the Police.

Stands for licensed carriages.

14. The driver, agent or proprietor of a licensed carriage shall at any time of the day or night be bound to give such carriage on hire to any person demanding the same, unless for good and sufficient reason, the burden of proving which shall lie on the driver, agent or proprietor so refusing.

Power of owner, etc., to refuse a licensed carriage.

15. The maximum number of persons which may be carried by each description of hackney carriage is as follows:—

Number of persons to be carried by each licensed hackney carriage.

Number of persons.	Description of vehicle.
	1. Barouche, Palki-garri, Wagonette, Phaeton,—
Five persons, including syce and driver.	(a) With one horse.
Seven persons, including syce and driver.	(b) With two horses.
Four persons, including the driver.	2. Tumtum, parda-ekka, and rehri.

NOTE.—Two children under 10 years of age shall be reckoned as one adult person.

16. Every hackney carriage driver shall have in his possession, while driving or plying for hire, a list of the fares prescribed. Such list shall be printed in English and Urdu. One copy shall be provided yearly at the time of licensing by the Municipal Committee free, but the renewal of a list which has been lost, destroyed or defaced shall rest with the proprietor, who shall renew it at once at his own expense.

List of fares to be in possession of drivers.

17. In the absence of any private agreement between the proprietor, agent or driver of a licensed carriage and the hirer, the following rates shall be paid:—

Fares.

For 1st class carriages.	R	a.	p.
For a single hour or a portion of an hour	1	0	0
For each hour or portion of an hour after the 1st hour and up to 4 hours, per hour	0	8	0
For more than 4 hours and up to the 6 hours	3	0	0
For a whole day of nine hours	4	0	0

For 2nd class carriages.	R	a.	p.
For first hour or portion of an hour	0	8	0
For each hour or portion of an hour after the first hour up to 4 hours, per hour	0	4	0
For more than four hours and up to six hours	1	8	0
For a whole day of nine hours	2	8	0

For 3rd class carriages.	R	a.	p.
For the first hour	0	4	0
For each subsequent hour	0	2	0
For day of nine hours	1	0	0

Minimum speed if hired by time.

18. The minimum speed at which a carriage hired by time shall be driven, shall be six miles per hour.

Carrying of lights.

19. Every licensed vehicle shall, while plying for hire between sunset and sunrise, carry two lights.

Loss of property.

20. Property found in a licensed hackney carriage shall be deposited at the nearest Police Station by the proprietor or driver of such carriage. A list of such property shall be exhibited at the City Police Station and at such other places as the District Superintendent of Police may direct.

Drivers must be licensed.

21. No person shall be allowed to act as the driver of a licensed vehicle except under a license in Form B to be granted by the Secretary, Municipal Committee. A driver's license is not transferable and shall be current in the same way as provided for carriage licenses under Rule 6. It shall be liable also to revocation for cruelly beating, ill-treating, over-driving or misusing any horse driven in a licensed vehicle, or for committing a breach of these rules.

Drivers of 1st class carriages to wear khaki turban and blue kurta.

22. Drivers of 1st class carriages shall wear a khaki turban and blue kurta when driving or plying for hire.

Drivers of 2nd class carriages to wear blue turbans and khaki kurtas.

Drivers of 2nd class carriages to wear blue turban and khaki kurta when driving or plying for hire

Drivers of 3rd class carriages to wear red turban.

Drivers of 3rd class carriages shall wear a red turban.

Prosecutions.

23. Prosecutions for breach of these rules may be instituted by any passenger, police officer, member or Secretary of the Municipal Committee.

Fees for driver's license.

24. The fees for driver's license shall be :—

	R	a.	p.
For drivers of 1st class carriages	1	0	0
„ „ „ 2nd „ „	0	12	0
„ „ „ 3rd „ „	0	8	0

Age and character of driver.

25. A driver's license shall not be granted to any person who is not of good character or who is under 18 years of age, or who is infirm from age.

Hackney carriage stands.

26. The Municipal Committee shall from time to time appoint places as stands for licensed hackney carriages. The following places are for the present appointed as hackney carriage stands :—

1. Topanwala Gate.
2. Sarai Powindah Gate.

NOTE.—This rule does not apply to parda-ekkas.

FORM A.

Carriage license for Dera Ismail Khan City.

1. No.
2. Date of issue of license.
3. Date of expiry of license.
4. Name of proprietor or agent.
5. Residence of proprietor or agent.
6. Description of vehicle.
7. Licensed to be drawn by horses and to carry passengers.

FORM B.

Driver's license for Dera Ismail Khan City.

1. No. of license.
2. Date of issue of license.
3. Date of expiry of license.
4. Name of driver.
5. Father's name.
6. Residence.
7. Remarks.

By order, etc.

T. COPELAND,

Assistant Secretary to the Chief Commissioner,
N.-W. F. Province.

POWERS.

The 21st January 1905.

No. 15.—The Chief Commissioner and Agent to the Governor General is pleased, under the provisions of section 22 of the Code of Criminal Procedure, 1898, to appoint the undernamed gentlemen to Justices of the Peace, within and for the territories included in the Administration of the North-West Frontier Province.

Captain Richard Garrat, Assistant Commissioner and Commandant, Border Military Police, Peshawar.

Lieutenant Gordon Hay Anderson, Assistant Commissioner and Commandant, Border Military Police, Dera Ismail Khan.

Lieutenant Charles Edward Bruce, Assistant Commissioner and Commandant, Border Military Police, Hazara.

Lieutenant Charles Gilbert Crosthwaite, Assistant Commissioner and Commandant, Border Military Police, Bannu.

APPOINTMENT.

The 18th January 1905.

No. 13.—Mr. E. B. Howell, I.C.S., Assistant Secretary to the Chief Commissioner, North-West Frontier Province, is appointed to officiate as Political Agent, Wana, and assumed charge of his duties on the forenoon of the 13th January 1905.

EXAMINATION.

The 23rd January 1905.

No. 20.—The gentlemen named in the statement below have been declared by the Central Committee of Examination to have passed the Departmental Examination prescribed for Assistant and Extra Assistant Commissioners in the Punjab, which was held at Lahore, on the 10th October 1904, and following days, in the Groups and Standards noted :—

Names.	Group A.	Group B.	Group C.
OFFICIATING EXTRA ASSISTANT COMMISSIONERS.			
Mr. J. G. Hennessy	...	...	Higher Standard.
Lala Nanak Chand	...	Higher Standard.	...
CANDIDATES FOR THE POST OF EXTRA ASSISTANT COMMISSIONERS.			
Khan Sahib Abdul Hakim Khan.	Higher Standard.	...	...
Bhai Lehna Singh	...	Higher Standard (with credit).	* Higher Standard (with credit).
Khan Sadullah Khan	Higher Standard.	Higher Standard.	...

* Subject to production of the certificate required by Rule VIII-A) of the Rules published with Punjab Government Notification No. 1932, dated the 23rd December 1902.

By order,

F. W. JOHNSTON,
Secretary to the Chief Commissioner,
N.-W. F. Province.

NORTH-WEST FRONTIER PROVINCE—PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Peshawar, the 16th January 1905.

No. 92.—Whereas it appears to the Hon'ble the Agent to the Governor-General and Chief Commissioner, North-West Frontier Province, that land is required by Government for a public purpose, namely, constructing a Civil Rest House at Topi.

It is hereby declared that the undermentioned land is required for the said purpose:—

Specification of Land.

District.	Parganah.	Mauzah.	Area in acres.	Direction.	Boundaries.	Place where the plans may be inspected.
Peshawar	Swabi	Topi	1·20		North—Lands of Akbar Khan. South—Road. East—Lands of Akbar Khan. West—Lands of Abdul Khaliq, etc.	Deputy Commissioner's Office, Peshawar.

This declaration is made under the provision of section 6, Act I of 1894, and under section 7 of the said Act; the Deputy Commissioner, Peshawar, is hereby directed to take order for the acquisition of the land specified above.

The 18th January 1905.

No. 93.—Whereas it appears to the Hon'ble the Agent to the Governor-General and Chief Commissioner, North-West Frontier Province, that land is required by Government for a public purpose, namely, additions and alterations to Jahangira Road Station yard.

It is hereby declared that the undermentioned land is required for the said purpose:—

Specification of Land.

District.	Parganah.	Mauzah.	Area in acres.	Direction.	Boundaries.	Place where the plans may be inspected.
Peshawar	Nowshera	Khauri	1·60	South	North—Railway line. South—Khauri village. East—Narri. West—Khauri.	In the office of Engineer-in-Chief, North-Western Railway, Lahore.
...	...	Narri	2·79	Plot A South. Plot B North.	North } Railway line. South } East—Narri village. South—Khauri.	
...	...	Dargai	·28	South	North—Railway land. East } Khauri. West } South—Dargai.	
			4·67			

This declaration is made under the provision of section 6, Act I of 1894, and under section 7 of the said Act; the Deputy Commissioner, Peshawar, is hereby directed to take order for the acquisition of the land specified above.

J. E. DICKIE, Colonel, R.E.,

Secretary to the Hon'ble the Agent to the Governor-General and Chief Commissioner, N.-W. Frontier Province, P. W. Department.

NORTH-WEST FRONTIER PROVINCE.—MEDICAL DEPARTMENT.

NOTIFICATION.

Peshawar, the 24th January 1905.

No. 95—340-*M.I.*—Second grade Assistant Surgeon Harnam Das on general duty at the Egerton Hospital, Peshawar, was placed on special duty with the Camp Hospital of His Highness the Shahzada Inayatullah Khan from the forenoon of the 23rd December 1904 to the forenoon of the 8th January 1905.

PAT. A. WEIR, Lieut.-Col., I.M.S.,

Administrative Medical Officer, North-West Frontier Province.

NORTH-WEST FRONTIER PROVINCE—MEDICAL DEPARTMENT.

Weekly Return of Births and Deaths registered at the undermentioned Municipal Towns in the North-West Frontier Province during the week ending Saturday, the 7th January 1905.

Number.	Districts.	Municipal Towns.	Population according to the Census of 1901.	Births.			Deaths.			Cause of Death.								Infants under one year of age.			Ratio of births per 1,000 of population.	Ratio of deaths per 1,000 of population.	Number.
				Males.	Females.	Total.	Total.	Males.	Females.	Cholera.	Small-pox.	Plague.	Fever.	Dysentery and Diarrhœa.	Respiratory disease.	Injuries.	All other causes.	Males.	Females.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
1	Hazára	Abbottabad	3,395	...	...	...	2	...	2	...	1	...	1	...	...	...	...	...	...	...	...	31	1
2		Nawashahr	4,114	...	2	2	6	3	3	...	...	...	2	...	1	...	3	1	2	3	25	76	2
3		Buffa	7,029	3	1	4	4	2	2	...	...	...	2	...	...	...	2	1	...	1	30	30	3
4		Haripur	5,578	2	2	4	4	2	2	...	...	...	4	...	...	...	...	1	...	1	37	37	4
5	Peshâwar	Peshâwar	73,343	28	27	55	47	22	25	...	...	...	36	2	...	1	8	5	3	8	39	33	5
6	Kohat	Kohat	18,092	3	3	6	4	2	2	...	...	...	4	...	...	...	...	...	1		17	12	6
7	Bannu	Bannu	10,070	6	4	10	7	4	3	...	...	...	3	...	1	...	3	2	1	3	52	36	7
8		Lakki	5,218	5	4	9	4	4	...	...	...	...	2	...	...	...	2	1	...	1	90	40	8
9	Dera Ismail Khan	Dera Ismail Khan	28,287	13	12	25	16	10	6	...	...	...	9	...	3	...	4	4	3	7	46	29	9
10		Kulachi	9,125	3	6	9	2	1	1	...	...	...	2	...	...	...	...	...	...	...	51	11	10
		TOTAL	164,251	63	61	124	96	50	46	...	1	...	65	2	5	1	22	15	10	25	39	30	

Remarks by the Administrative Medical Officer, North-West Frontier Province, on the general health of the Municipal Towns during the week ending Saturday, the 7th January 1905.

Births and Deaths in Municipal Towns.—In the 10 Municipal Towns, 124 births were registered (63 males and 61 females), giving a birth-rate of 39 per mille of population; 96 deaths were registered (50 males and 46 females), giving a death-rate of 30 per mille of population.

PAT. A. WEIR, Lt.-Col., I.M.S.,
Administrative Medical Officer, North-West Frontier Province.

Peshawar, the 19th January 1905.

HIGH COURT OF JUDICATURE AT FORT WILLIAM IN BENGAL.

It is ordered that the two Superintendents and two clerks of the Budget and Accounts Section of the Military Department be exempted from liability to serve on Juries in this Court from the 15th December to the 31st March of each year.

Dated this 25th day of January 1905.

FRANCIS W. MACLEAN, C.J.
CHUNDER M. GHOSE.
R. F. RAMPINI.
S. G. SALE.
R. HARINGTON.
J. PRATT.
C. M W. BRETT.
GILBERT S. HENDERSON.
H. L. STEPHEN.
FRANK BODILLY.
SARADA CHARAN MITRA.
B. G. GEIDT.
F. E. PARGITER.
JOHN G. WOODROFFE.
ASUTOSH MOOKERJEE.

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Manager of the Imperial Book Depôt, 63, Chandnyr Chauk Street, Delhi.*
Manager, *East Coast News*, Vizagapatam.*
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H. Dowman, Esq. (late Extra Assistant Superintendent, Survey of India), Allahabad.*
H. Liddell, Esq., Printers, etc., 7, South Road, Allahabad.*

*Agents for sale of the Legislative Department publications.

NOTICE.—Books and Acts required for private use only can be purchased. Applications should be accompanied by a remittance, unless it is wished that the books should be sent by value-payable post, in which case, besides the ordinary postage, an additional charge is made for registration and commission.

Books and Acts required for the public service should be obtained through Local Governments to whom the applicant is subordinate.

Application for Government publications which are no longer in print should be made to the Agents of the particular Government under whose orders they were originally issued.

The amounts within parentheses are for packing and postage.

LIST OF NEW BOOKS PUBLISHED DURING THE CURRENT QUARTER.

LEGISLATIVE DEPARTMENT.

The Central Provinces Code, 3rd Edition, 1905. Cloth. Super Royal 8vo. R4 or 6*s*. (6*a*.)

The Bengal Code, Volume I, 3rd Edition, 1905 (Now ready). Cloth. Super Royal. Price all 5 Volumes R30 or 45*s*. (.)

HOME DEPARTMENT.

Imperial Library List of Additions, January 1905. No. 5. Foolscap. Paper cover. As. 8 or 9*d*. (2*a*.)

Quarterly List of Officers in the Departments of the Government of India, January to March 1905. Foolscap. Paper cover. 4*a*. or 5*d*. (1*a*.)

REVENUE AND AGRICULTURE DEPARTMENT.

Annual Administration Report of the Civil Veterinary Department in India for the official year 1903-1904. Foolscap. Paper cover. *12a.* or *1s.* (*2a.*)

Records of the Botanical Survey of India, Vol. IV, No. 1 (An Epitome of the British Indian Species of impatients by Sir J. D. Hooker, G.C.S.I., C.B., F.R.S. Part I. Royal 8vo. Paper cover. *3a.* or *4d.* (*1a.*)

Rule framed under Section 20 of the Indian Mines Act, 1901 (VIII of 1901), prescribing the Compulsory Submission of Annual returns of output and labour of Indian Mines Foolscap. 0-0-6. (*1a.*)

FINANCE AND COMMERCE DEPARTMENT.

List of Officers in the Finance and Commerce Department corrected to 1st December 1904. As. 4 or *5d.* (*1a.*)

STATISTICAL DEPARTMENT.

Sea-Borne Trade and Navigation Accounts of British India for the month of November 1904. No. 8 of 1904-1905. Royal 8vo. Stitched. *8a.* or *9d.* (*2a.*)

Accounts of the External Land Trade of British India for the month of September 1904. No. 6 of 1904-1905. Royal 8vo. Stitched. *8a.* or *9d.* (*2a.*)

Annual Statement of the Sea-Borne Trade and Navigation of British India with the British Empire and Foreign Countries in the year ending March 31st, 1904 and the four preceding years. 38 issue. Vol. I. Super Royal. Board. R3 or *4s. 6d.* (*12a.*)

Agricultural Statistics of India for the years 1898-99 to 1902-03 in two Volumes. Foolscap. Board. Both Volumes. R3-8a. or *5s. 3d.* (*12a.*)

Accounts relating to the Trade carried by rail and river in India in the quarter ending June 1904, compared with the corresponding period of the years 1902 and 1903. No 1 of 1904-05 Foolscap. Paper cover. As. 8 or *9d.* (*3a.*)

Statistics of Cotton Spinning and Weaving in the Indian Mills in October 1904. Royal 8vo. Stitched. As. 2 or *2d.* (*1a.*)

Annual Statement of the Sea-Borne Trade and Navigation of British India with British Empire and Foreign Countries in the year ending March 31st, 1904, and the four preceding years. 38 issue. Vol. II. Super Royal. Board. R3 or *4s. 6d.* (*10a.*)

Financial and Commercial Statistics of British India. 11 issue. 1904. Super Royal. Paper cover. R4 or *6s.* (*12a.*)

Tariff Schedules, 1905. Royal 8vo. Stitched. *6a.* or *7d.* (*1a.*)

PUBLIC WORKS DEPARTMENT.

Public Works Department Classified List and Distribution of Establishment corrected up to 31st December 1904. Super Royal 8vo. Paper cover. R2 or 3s. (*4a.*)

LIST OF BOOKS PUBLISHED FROM JULY TO 31st DECEMBER 1904.

LEGISLATIVE DEPARTMENT

The Indian Registration Act, 1877 (III of 1877), as modified up to 1st April, 1900, with foot-notes brought down to 1st November, 1902. *11a.* (*2a.*)

The Indian Emigration Act, 1883 (XXI of 1883), as modified up to 1st December, 1902. (*1a.*)

Act XXX of 1852. An Act for the Naturalization of Aliens. As modified up to 1st December, 1902. *2a.* (*1a.*)

Act V of 1861 The Police Act, 1861. As modified up to 7th March, 1903. *7a. 6p.* (*1a.*)

Act X of 1873. The Indian Oaths Act. As modified up to 1st February, 1903. *3a 9p* (*1a.*)

Act XIX of 1883. The Land Improvement Loans Act, 1883. As modified up to 1st February, 1903. *2a. 6p.* (*1a.*)

Act XII of 1884. The Agriculturists' Loans Act, 1884. As modified up to the 15th December, 1896, and with foot-notes brought down to the 1st February, 1903. *2a.* (*1a.*)

Act IX of 1890. The Indian Railways Act, 1890. As modified up to 1st May, 1896, with foot-notes brought down to 1st January, 1903. *15a.* (*3a.*)

Act XXXIV of 1850. The State Prisoners Act, 1850. As modified up to 30th April, 1903. *2a. 6p.* (*1a.*)

Act XXXIV of 1858. The Lunacy (Supreme Courts) Act, 1858. As modified up to 30th April, 1903. *4a. 3p.* (*1a.*)

Act XXXV of 1858. The Lunacy (District Courts) Act, 1858. As modified up to 30th April, 1903. *2a 3p.* (*1a.*)

Act V of 1873. The Government Savings Banks Act, 1873. As modified up to 1st April, 1903. *3a. 6p.* (*1a.*)

Act II of 1886. The Indian Income Tax Act, 1886. As modified up to 1st April, 1903. *8a.* (*1a. 6p.*)

Act I of 1878. The Opium Act, 1878. As modified up to 1st December, 1896, with foot-notes brought down to 1st March, 1903. *5a. 6p.* (*1a.*)

Act III of 1865. The Carriers Act, 1865. As modified up to 31st May, 1903. *3a.* (*1a.*)

Act IX of 1897. Amending the law relating to Government and other Provident Funds. As modified up to 1st May, 1896, with foot-notes brought down to 1st January, 1903. *1a. 0p.* (*1a.*)

Act No. XII of 1855 (Legal Representatives Suits), as modified up to 1st November, 1904. *1a. 6p.* (*1a.*)

Act No. IX of 1860 (Employers and Workmen (Disputes)), as modified up to 1st December, 1904. *1a. 0p.* (*1a.*)

Act No. XXI of 1860 (Societies Registration), as modified up to 1st December, 1904. *2a. 9p.* (*1a.*)

The Punjab Laws Act, 1872 (IV of 1872), as modified up to 1st November 1904. *7a.* (*1a.*)

The Indian Christian Marriage Act, 1872 (XV of 1872), as modified up to the 1st December, 1904. *10a.* (*1a.*)

Act No. X of 1891 (Indian Penal Code Amendment), as modified up to 1st December, 1904. *1a.* (*1a.*)

The Indian Petroleum Act, 1899 (VIII of 1899), as modified up to the 1st December, 1904 *7a.* (*1a.*)

The Indian Extradition Act, 1903 (XV of 1903), as modified up to 1st December, 1904. 5a. 6p. (1a.)

Act V of 1869. The Indian Articles of War, as modified up to 1st December, 1904. Royal 8vo. Stitched. R1-2a. (3a.)

Act XV of 1881. The Indian Factories Act, 1881, as modified up to the 1st December, 1904. Royal 8vo. Stitched. 5a. 6p. (1a. 6p.)

Act V of 1883. The Indian Merchant Shipping Act, 1883, as modified up to the 1st December, 1904. Royal 8vo. Stitched. 6a. (1a.)

HOME DEPARTMENT.

Quarterly List of Officers in the Departments of the Government of India, July to September 1904. Foolscap. Paper cover. 4a. or 5d. (1a.)

The Fauna of British India, including Ceylon and Burma. Rhynchota, Vol. II, Part II. (Heteroptera). By W. L. Distant. Super Royal 8vo. Paper cover. R7-8 or 10s. (4a.)

Linguistic Survey of India, Vol. III, Tibeto-Burman Family, Part II, Specimens of the Bodo, Naga and Kachin Groups. Compiled and edited by G. A. Grierson, C.I.E., Ph. D., D.Litt., I.C.S. (Retd.) Super Royal 4to. Cloth. R6-8a. or 9s. 9d. (R1.) Paper cover. R5 or 7s. 6d. (14a.)

Report on the Administration of Civil Justice in Assam during the year 1903. Foolscap. Paper cover. R1 or 1s. 6d. (2a.)

*Report on the Administration of Criminal Justice in Assam during the year 1903. Foolscap. Paper cover. R1 or 1s. 6d. (2a.)

Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India. Specificity of Anti-venomous Sera (second communication), by Captain Geo. Lamb, M.D. (Glasg.), I.M.S. New series. No. 10. Super Royal 4to. Limp cover. 8a. or 9d. (3a.)

Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India. On a parasite found in persons suffering from enlargement of the spleen in India, by Lieut. S. R. Christophers, M.B., I. M.S. New series. No. 11. Super-Royal 4to. Limp cover. R2 or 3s. (3a.)

Report on the Administration of Criminal Justice in Lower Provinces of Bengal during the year 1903. Foolscap. Paper cover. R1 or 1s. 6d. (2a.)

Imperial Library List of Additions, September to December 1904, No. 1—4. Foolscap. Paper cover. As. 8 or 9d. (2a.) each.

Report on the Administration of Civil Justice in the Lower Provinces of Bengal during the year 1903. Foolscap. Paper cover. R1 or 1s. 6d. (3a.)

Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India on the Morphology, Teratology and Declinism of the Flowers of Cannabis. By Major D. Prain, M.B., I.M.S. New series. No. 12. Super-Royal 4to. Limp cover. 14a. or 1s. 4d. (3a.)

Quarterly List of Officers in the Departments of the Government of India, October to December 1904. Foolscap. Paper cover. As. 4 or 5d. (1a.)

DEPARTMENT OF REVENUE AND AGRICULTURE.

Indian Art at Delhi, 1903. Being the Official Catalogue of the Delhi Exhibition, 1902-1903. By Sir George Watt. Royal 8vo. Full cloth. R5 or 7s. 6d. (10a.)

Records of the Botanical Survey of India, Vol. III, No. 1. (The vegetation of the district of Minbu in Upper Burma), by Captain A. T. Gage, I.M.S. Royal 8vo. Paper cover. R1-8a. or 1s. (3a.)

Annual Report of the Board of Scientific Advice for India for the year 1902-1903. Foolscap. Paper cover. As. 6 or 7d. (2a.)

List of officers in the Department of Revenue and Agriculture, Government of India, and the Departments subordinate to it, corrected to 1st July 1904. Royal 8vo. Board. 8a. or 8d (2a.)

Report of the Chief Inspector of Mines in India for the year ending 31st December 1903. Foolscap. Board. As. 12 or 1s. 2d. (2a.)

Review of Forest Administration in British India for the year 1902-1903. Foolscap. Paper cover. R1-11 or 2s. 6d. (3a.)

Manual of the More deadly Forms of Cattle disease in India, 1903. 3rd Edition (English). Royal 8vo. Full cloth. 12a. (3a.)

FOREIGN DEPARTMENT.

History of Services of Officers holding Gazetted appointments under the Foreign Department corrected to 1st July 1903. Royal 8vo. Board. 12a. or 1s. (4a.)

Report on the Political Administration of the territories within the Central India Agency for 1902-1903. Foolscap. Board. R1 or 1s. 6d. (3a.)

Report on the Administration of the Civil and Military Station of Bangalore for the year 1902-1903. 8a. or 9d. (2a.)

Report on the Administration of Berar for the year 1902-1903. Foolscap. Board. R2 or 3s. (2a.)

FINANCE AND COMMERCE DEPARTMENT.

List of Officers in the Finance and Commerce Department corrected to 1st May, 1st June and 1st July 1904. 4a. or 5d. (1a.) each.

History of Services of officers holding appointments in offices under the control of the Government of India, Finance and Commerce Department, corrected to 1st July 1904. Royal 8vo. Board. 12a. or 1s. (4a.)

Report on the Administration of the Mint at Bombay and Calcutta for the year 1903-1904. Foolscap. Paper cover. R1 or 1s. 6d. (2a.)

Statistics Compiled from the Finance and Revenue Accounts of the Government of India Receipts and Disbursements of Home and Indian Accounts from 1st April 1895 to 31st March 1903. Foolscap. Board. R2 or 3s. (9a.)

List of Officers in the Finance and Commerce Department, corrected to 1st October 1904. Royal 8vo. Paper cover. 4a. or 5d. (1a.)

COMPTROLLER GENERAL.

Civil Estimates for 1904-05 (in two volumes). Foolscap. Board. R3 or 4s. 6d. (13a.) per volume.

STATISTICAL DEPARTMENT.

Account of External Trade of British India for the months of March, April and May 1904. Nos. 12 of 1903-04 and 1 and 2 of 1904-05. Royal 8vo. Stitched. 8a. or 9d. (2a.) each.

Review of the Trade of India in 1903-04. Foolscap. Paper cover. 8a. or 9d. (3a.)

Accounts of the Trade carried by rail and river in India in the quarter, and in the twelve months ending March 1904, compared with the corresponding periods of the years 1902 and 1903, No. 4 of 1903-04. Foolscap. Paper cover. 8a. or 9d. (3a.)

Statistics of Cotton Spinning and Weaving in the Indian Mills in May 1904, and in the two months April and May 1904, compared with the corresponding period of 1902 and 1903. No. 2. Royal 8vo. Stitched. 2a. or 2d. (1a.)

Statistics of Cotton Spinning and Weaving in the Indian Mills in June 1904, and in the three months, April to June 1904, compared with the corresponding period of 1902 and 1903. No. 3 of 1904-1905. Royal 8vo. Stitched. 2a. or 2d. (1a.) each.

Trade and Navigation Accounts of British India for the months of August, September and October 1904. Nos. 5, 6 and 7 of 1904-1905. Royal 8vo. Stitched 8a. or 9d. (2a.) each.

Accounts of the External Land Trade of British India for the months of June, July and August 1904. Nos. 3, 4 and 5 of 1904-1905. Royal 8vo. Stitched. 8a. or 9d. (2a.) each.

Statistics of Cotton Spinning and Weaving in the Indians Mills in July, August, September, 1904. Royal 8vo. Stitched. 2a. or 2d. (1a.) each.

Judicial and Administrative Statistics of British India for 1902-03 and preceding years. 8th issue. Foolscap. Board. R2 or 3s. (10a.)

Accounts of the French Possessions in India in the year ending 31st March 1904 and the four preceding years. Foolscap. Paper cover. 2a. or 2d. (1a.)

Accounts of the Trade of Aden in the year ending 31st March 1904 and the four preceding years. Foolscap. Paper cover. (10a.) (1a.)

Area and yield of certain principal crops in India. Six issue. Fcolscap. Paper cover. 5a. or 6d. (2a.)

ACCOUNTANT GENERAL.

History of Services of Gazetted and other officers serving under the Government of Bengal, corrected to 1st July 1904. In two parts. Royal 8vo. Board. R5 or 7s. 6d. (12a.)

MILITARY DEPARTMENT.

List of Light-houses and Light vessels in British India, including those in the Gulf of Aden as existing at the end of 1c03, 23rd issue. Super Royal 8vo. Stiff cover. R1 or 1s. 6d. (2a.)

The Quarterly Indian Army List for July 1904. No. 1. Royal 8vo. Paper cover. R3 or 4s. 6d. (8a.)

A History of the Imperial Service Troops of Native States (with a short sketch of events in each state which have led to their employment in subordinate co-operation with the Supreme Government). By Brigadier-General Stuart Beatson, C.B. Cloth. Royal 8vo. R2 or 3s. (6a.)

Return of Wreck and Casualties in Indian Waters, 1902-1903. Foolscap. Board. R1 or 1s. 6d. (3a.)

Class Hand Books for the Indian Army – Mappillas or Moplahs, by Major P. Holland Pryor. Royal 8vo. Board. R1-4 or 1s. 11d. (5a.)

Hand Book for the Indian Army – Jats, Gujars and Ahirs, by Major A. H. Bingley. Royal 8vo. Board. R1 or 1s. 6d. (5a.)

PUBLIC WORKS DEPARTMENT.

Administration Report of the Telegraph Department for 1903-04. Foolscap. Paper cover. 8a. or 9d. (2a.)

Administration Report on the Railways in India for the calendar year 1903. Foolscap. Limp cover. R2 or 2s. 8d. (8a.)

Public Works Department Classified List and Distribution Return of Establishment corrected up to 30th June 1904. Super Royal 8vo. Paper cover. R2 or 3s. (4a.)

Public Works Department Classified List of the Subordinate Establishment corrected to 30th June 1904. Royal 8vo. Paper cover. 4a. or 5d. (1a.)

LIST OF NEW BOOKS FOR SALE AT THOMASON COLLEGE, ROORKEE, WHICH WERE NOT ADVERTISED BEFORE.

Roorkee Treatise on "Railways," 4th Edition, revised by F. Wolly Dod, F.C.H. Price R3 per copy.

Roorkee Treatise on "Irrigation Work." By Lieutenant-Colonel J. Clibborn, I.S.C., B.A., L.C.E., C.I.E. Price R9 per copy.

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Roorkee Manual of "Applied Mechanics," Volume II. The stability of structures mostly by graphic methods, by Lieutenant-Colonel J. H. C. Harrison, R.E. Price R8-2 per copy.

Roorkee Manual of Hydraulics. Price per copy R1-4. (No. XIX Elementary Treatise. By E. F. Tipple, Esq., B.A.

Designs for Wooden Bridges, together with rules for calculating the area of waterway, etc., and Plates. By late Rai Bahadur Kunhya Lall. Price per set R4-2.

Pamphlet on Examination for Acid Radicals: Tables giving Analysis of Acids. Price per copy 8a.

Pamphlet on Examination for Acid Bases: Tables giving Analysis of Metallic Bases. Price 8a. per copy.

LIST OF NEW BOOKS AVAILABLE FOR SALE IN THE COLLEGE BOOK DEPÔT.

Roorkee Treatise on Civil Engineering, Section XIII. Drawing for Engineer students. Part I. By Major E. H. deV. Atkinson, R.E., Principal, Thomason College, Roorkee. Price per copy R3-2, including packing, postage, etc.

Hand-Book of the Thomason Engineering College, Roorkee, Illustrated. Price R6-12 per copy, including packing, postage, etc.

A LIST OF NEW BOOKS AND PERIODICALS FOR SALE AT THE LIBRARY OF THE ASIATIC SOCIETY OF BENGAL, 57, PARK STREET, CALCUTTA.

ASIATIC SOCIETY'S PUBLICATIONS.

Journal, Part I, No. 2 of 1903 and Part I, Nos. 1 and 2 of 1904 @ R2.
„ Part II, Nos. 1 and 2 of 1904 @ R2.
„ Part III, Nos. 1 and 2 of 1904 @ R2.
„ Index of 1902 and 1903 free.
Proceedings, No. 11 of 1903 and Nos. 1—5 of 1904 @ 8a.

BIBLIOTHECA INDICA.

Akbarnamah. Vol. II, Fasc. 1 @ R1.
Advaitacinta Kaustubhe. Fasc. 2 @ 6a.
Baudhayana Srauta Sutram. Fasc. 2 @ 6a.
Bodhicaryavatara of cantidevi. Fasc. 3 @ 6a.
Catasahasrikaprajna Paramita. Part I. Fasc 7 @ 6a.
Catapatha Brahmana. Vol. III, Fasc. 3, 4 @ 6a.
Caturvargacintamani. Vol. IV, Fasc. 1 @ 6a.
Gadadhara Paddhati Kalasara. Fasc. 7 @ 6a.
Mahabhasyaprodipodyota. Vol. II, Fasc. 11 @ 6a.
Markandeya Purana (English). Fasc. 7 @ 12a.
Nityacarapradiph. Fasc. 4 @ 6a.
Riyazu-s-Salatin (English). Fasc. 4, 5 @ 12a.
Suddhikaumudi. Fasc. 1 @ 6a.
Tantravartika (English). Fasc. 2 @ 12a.
Tattvarthadhigama Sutram. Vol. 1, Fasc. 2 @ 6a.
Upamitibhavaprapancakatha. Fasc. 7 @ 6a.
Vidhana Parijata. Vol. I, Fasc. 5 @ 6a.
Nyayavartikam. Fasc. 6 @ 6a.

LIST OF BOOKS PUBLISHED BY THE METEOROLOGICAL DEPARTMENT DURING THE CURRENT QUARTER.

Monthly Weather Review, July 1904. (Illustrated by 6 plates.) Quarto. Paper cover. R1.

LIST OF BOOKS PUBLISHED BY THE METEOROLOGICAL DEPARTMENT FROM 1ST JULY TO 31ST DECEMBER 1904.

Monthly Weather Review, January to June 1904. (Illustrated by 6 plates.) Quarto. Paper cover. R1 per month.

LIST OF NEW BOOKS PUBLISHED BY THE GEOLOGICAL SURVEY OF INDIA DURING THE WEEK ENDING 14th JANUARY 1905.

Records of the Geological Survey of India, Volume XXXII, Part 1. By the Director, Geological Survey of India. R1 per part or R2 per volume of 4 parts.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 28, 1905.

☞ **Separate paging is given to this Part in order that it may be filed as a separate compilation.**

PART III.

Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTES.

Lost.

The Government Promissory Note No. 031199 of the 3½ per cent. of 1900-01 for R1,000 (one thousand), originally standing in the name of Prosad Dass Boral and Brothers and last endorsed to Khiroda Sundari Dassi, the proprietress, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietress. The public are cautioned against purchasing or otherwise dealing with the above mentioned security.

Name of the Advertiser—KHIRODA SUNDARI DASSI.

Residence—Care of Narayan Chandra Roy, No. 16, Ramnarayan Bhattacharji's Lane, Calcutta.

Lost.

The Government Promissory Note No. 034618 of the 3½ per cent. Loan of 1842-43 for R500 originally standing in the name of Shib Chandra Chowdhury, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the undersigned. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—HEMANGINI DASYA, Executrix,
estate, Shib Chandra Chowdhury.

Address—HEMANGINI DASYA, in the house of late Shib
Chandra Chowdhury,
Pabna.

UNCOVENANTED SERVICE FAMILY PENSION FUND.

NOTICE.

The Sixty-seventh Annual General Meeting of subscribers to the above Fund will be held in the Town Hall on Saturday, the 28th January 1905, at 3 P M, to receive the report of the Directors; to lay before the Meeting the Books of the Fund together with an abstract statement of the accounts and a list of subscribers and incumbents, in accordance with the Fund Rule 58; and to fill by election under Rule 5 the three vacancies caused by the retirement by rotation of three Directors; also to elect Auditors for the ensuing year, as required by Rule 8.

By order of Directors,
RIVERS HOWE,
Secretary.

52-3, PARK STREET;
Calcutta, the 23rd December 1904.



SUPPLEMENT TO

The Gazette of India.

No. 4.} CALCUTTA, SATURDAY, JANUARY 28, 1905.

OFFICIAL PAPERS.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 a.m. on Thursday, the 26th January 1905, based on the India Daily Weather Reports of the period.

The deepest depression which has appeared this cold weather entered north-west India during the week under review and the weather has been stormy and disturbed over the whole of northern India.

On the 20th the barometer was falling fast in Baluchistan and north-west India, rain and snow were reported from Baluchistan, and a few light showers of rain from different places in northern India. The heaviest falls were 1·65″ at Chaman, and 0·98″ at Quetta. Early on the morning of the 21st, the storm entered India and at 8 A.M. was shown over the west Punjab and adjacent districts. Snow had fallen over Baluchistan and Kashmir, rain over Sind and the Punjab, and light local rain in Orissa. The principal amounts recorded were 2·30″ at Cherat, and 1·00″ or more at Murree, Sialkot, Rawalpindi and Khushab. On the following day, the 22nd, the storm was breaking up in the hills, strong winds and gales were reported from the stations in upper India, heavy snow had fallen on the Himalayas, and rain on the plains of north-west India. The principal amounts were 5·07″ at Sonemarg, 4·47″ at Chakrata, 2·05″ at Minimarg, and over 1·00″ at Sialkot, Ranikhet, Ludhiana, Roorkee, Ambala, Meerut and Dehra Dun. By the morning of the 23rd, the storm had disappeared but scattered showers were reported from the west Himalayas, the submontane districts of the United Provinces, and from several stations in Bengal. On the 24th, the weather cleared and was fine on the 24th, 25th and 26th in nearly all parts of the Indian region, though a few light showers were reported from parts of Bengal and Assam, and snow from Kashmir and Baluchistan.

The rainfall table shows that actually or practically no rain fell during the week under review over Burma, the Peninsula, the Jubbulpore and Indore subdivisions and the West Satpuras and Gujarat divisions, but that over the whole of northern India more or less

rain was received—the average actual fall ranging from 0·04" in the Dinajpur, 0·11" in the Jaipur, and 0·15" in the Narayanganj, Darbhanga and Raipur subdivisions to 2·51" in the Simla subdivision, and to 2·89" in the Baluchistan division. Over nearly the whole of northern India the rainfall was in excess of the average and in the West Himalayas and Sub-Himalayas the excess was very large.

A very severe cold wave followed the storm of the 20th and 21st, and the thermometer in the shade at night fell to 13°·0 at Chaman, 18°·0 at Simla, and 25°·0 at Jacobabad on the 23rd, and to 30°·0 at Jaipur and Neemuch, and 31°·0 at Indore on the 24th.

At the close of the week conditions continued unsettled in the north-west, and on the morning of the 26th the barometer was again falling fast in Baluchistan with heavyish snow and rain, and a fresh storm was approaching India from the westward.

RAINFALL DIVISION WITH REPRESENTATIVE STATION.	Rainfall sub-division named after representative station.	Rainfall data for week ending on 26th January 1905.			Rainfall data from 2nd December 1904 to 26th January 1905.			Seasonal percentage departure from normal.	
		Average actual rainfall.	Average normal rainfall.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall.	Excess or defect in inches.	This week.	Last week.
		Inches.	Inch.	Inches	Inches.	Inches.	Inches.		
1. Burma Coast (Rangoon).	...	0	0·10	−0·10	0·30	0·46	−0·16	−35	−17
2. Burma Wet (Bhamo).	...	0	0·10	−0·10	0·56	0·54	+0·02	+4	+27
3. Burma Dry (Mandalay).	...	0	0·01	−0·01	0·44	0·41	+0·03	+7	+10
4. Delta of Bengal	Narayanganj	0·15	0·19	−0·04	0·31	0·75	−0·44	−59	−71
	Calcutta	0·38	0·15	+0·23	0·99	0·42	+0·57	+136	+126
5. Brahmaputra Valley (Sibsagar).	...	0·47	0·26	+0·21	0·71	1·03	−0·32	−31	−69
6. Himalayas and Sub-Himalaya, East.	Dinajpur	0·04	0·18	−0·14	0·20	0·47	−0·27	−57	−45
	Darbhanga	0·15	0·26	−0·11	0·74	0·56	+0·18	+32	+97
	Bahraich	0·47	0·37	+0·10	2·29	1·15	+1·14	+99	+133
7. Indo-Gangetic Plain, East.	Burdwan	0·21	0·12	+0·09	1·46	0·31	+1·15	+371	+558
	Patna	0·19	0·22	−0·03	0·99	0·65	+0·34	+52	+86
8. Himalayas and Sub-Himalaya, West.	Simla	2·51	0·93	+1·58	6·88	3·64	+3·24	+89	+61
	Ludhiana	1·83	0·65	+1·18	4·48	2·41	+2·07	+86	+51
9. Indo-Gangetic Plain, West.	Cawnpore	0·30	0·25	+0·05	2·04	1·01	+1·03	+102	+129
	Lahore	0·73	0·37	+0·36	2·00	1·39	+0·61	+44	+25
10. N.-W. Dry Area (Bikaner).	...	0·73	0·24	+0·49	1·19	0·89	+0·30	+34	−29
11. Baluchistan (Quetta)	...	2·89	0·38	+2·51	4·00	2·16	+1·84	+85	−38
12. East Coast, North	Waltair	0·01	0·03	−0·02	1·61	1·10	+0·51	+46	+50
	Cuttack	0·29	0·17	+0·12	1·02	0·58	+0·44	+76	+78
13. East Satpuras	Ranchi	0·67	0·11	+0·56	1·94	0·40	+1·54	+385	+338
	Raipur	0·15	0·09	+0·06	0·78	0·53	+0·25	+47	+43
	Jubbulpore	0	0·13	−0·13	0·76	0·94	−0·18	−19	−6
14. Central India Plateau.	Jhansi	0·25	0·21	+0·04	1·75	1·13	+0·62	+55	+63
	Jaipur	0·11	0·19	−0·08	1·02	0·69	+0·33	+48	+82
	Indore	0	0·08	−0·08	0·04	0·40	−0·36	−90	−88
15. West Coast	Calicut	0·02	0·21	−0·19	1·11	2·66	−1·55	−58	−56
	Bombay	0	0·01	−0·01	0	0·14	−0·14	−100	−100
16. Gujarat	Ahmedabad	0	0·01	−0·01	0·05	0·08	−0·03	−38	−29
	Rajkot	0·01	0·03	−0·02	0·05	0·13	−0·08	−62	−60
17. West Satpuras (Akola).	...	0	0·06	−0·06	0·09	0·78	−0·69	−88	−88
18. Deccan	Bellary	0	0·02	−0·02	0·09	0·53	−0·44	−83	−82
	Bijapur	0	0	0	0	0·27	−0·27	−100	−100
	Hyderabad	0	0·03	−0·03	0	0·12	−0·12	−100	−100
19. South India	Mysore	0	0·02	−0·02	0·05	0·26	−0·21	−81	−79
	Madura	0·02	0·11	−0·09	1·41	2·78	−1·37	−49	−48
20. East Coast, South (Madras).	...	0·02	0·32	−0·30	9·72	10·32	−0·60	−6	−3

W. L. DALLAS,
for Meteorological Reporter to the Government of India and Director General of Indian Observatories.

J. WILSON,
Officiating Secretary to the Government of India

SIMLA:
The 26th January 1905.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 21st January 1905.

Madras.—There was light rain in parts of the Circars during the week, but none elsewhere. Irrigation supplies are insufficient in parts throughout the Presidency except in the Circars and in the hills. Ploughing, sowing, and transplanting are in progress generally. The standing crops are withering in parts throughout the Presidency except in the Circars and in the hills. Harvests continue with poor to fair outturn. Pasture is insufficient in parts of Guntur, the Deccan, the Carnatic, and the Central and Southern districts. Fodder is procurable, but is reported to be scanty in parts of the Circars, Chingleput, North Arcot, Salem, and Madura. The condition of cattle is generally good. Prices of rice are stationary in twelve districts; have fallen in three others; and have slightly risen in the rest. Ragi has fallen in nine districts; is stationary in four others; and has slightly risen in the rest. Cholam has fallen in seven districts; has slightly risen in three others; and is stationary in the rest. Cumbu has fallen in two districts; has slightly risen in four others; and is stationary in the rest.

Bombay.—There was slight rain during the week in parts of Karachi, Larkana, Hyderabad, and Thar and Parkar and very slight in parts of the Upper Sindh Frontier and Kaira. The rainfall is insufficient in parts of Gujarat and the Deccan. The standing crops have been slightly damaged by blight in parts of Ahmednagar and Poona; are suffering from insufficient moisture in parts of Gujarat, the Deccan, and the Karnatak; and are generally in good condition elsewhere. Harvesting of autumn crops has been completed in Bijapur and Belgaum, and continues in parts of Colaba and Dharwar. Threshing continues in parts of Larkana, Khandesh, Nasik, Poona, and Kanara. Harvesting of spring crops has commenced in parts of the Panch Mahals, Khandesh, Ahmednagar, Satara, Bijapur, and Belgaum. Cotton is withering in parts of Broach, the Karnatak, and Baroda, and is generally in fair condition in Khandesh and Wadhwan. Picking is nearly completed in Hyderabad and continues in parts of Thar and Parkar, Gujarat, Khandesh, and Wadhwan. The fodder supply is sufficient except in parts of Karachi, Larkana, Hyderabad, Broach, Surat, Khandesh, Satara, and Baroda. Agricultural stock is adequate except in parts of Broach. The water-supply is sufficient except in parts of the Panch Mahals, Nasik, Satara, Bijapur, and Baroda. Prices have fallen in four districts; risen in five districts; and are stationary elsewhere. The daily average numbers on relief works in Kaira for the week ending 14th instant were:—workers 2,323; dependants 196; gratuitously relieved in villages 13; total 2,532.

Bengal.—Rain is reported from every district, except Jessore, Jalpaiguri, Darjeeling, Rangpur, and Tippera, and the fall was moderately heavy in parts of Orissa and Chota Nagpur. The prospects of the standing crops are generally good. Harvesting of winter rice is almost over and threshing continues. Fodder and water are sufficient. The price of common rice has risen in six districts, has fallen in six, and is stationary in the remainder.

United Provinces.—Rain has fallen throughout the provinces during the week accompanied by slight hail-storms in Partabgarh, Gorakhpur, and Banda and a fall of snow in Almora. Damage to standing crops from continuous rain is reported in Bijnor, Farrukhabad, and Gorakhpur; and from insects and rust in eleven districts. The poppy crop is flourishing, except in Lucknow and Fyzabad, where it has been attacked by grubs Supplies and fodder are sufficient. Prices continue stationary.

Punjab.—Good rain fell all over the province during the week. Prices have remained unchanged for the most part. Sowings of extra spring crops are in progress in Delhi; also pressing of sugarcane in Jullundur, Ferozepore, Amritsar, Sialkot, and Shahpur, and wheat weeding in Jullundur. Harvesting of *toria* is going on in Amritsar. Land is being prepared for sugarcane sowings in Lahore. The condition and prospects of the standing crops are good to average and have been much improved by the recent rainfall. The outturn of sugarcane is average in Sialkot and fair in Shahpur. Turnips are being attacked by "tela" (an insect) in Shahpur, parts of Mooltan, and in Ferozepore, and spring crops have been damaged by hail in Delhi. Cattle are generally in good condition. Fodder is sufficient in all districts except in parts of Lahore, Sialkot, Shahpur, and Mianwali.

North-West Frontier Province.—Rainfall—1·30 inches at Abbottabad and Kohat; 1·28 inches in Peshawar; and 1·70 inches in Bannu and Dera Ismail Khan. The rain has benefited the standing spring crops which are about average in Dera Ismail Khan and fair elsewhere. Cattle are in poor condition in Dera Ismail Khan. Heavy floods have

occurred in the Jambilla in the Bannu District. The stocks of food grains are sufficient and fodder is procurable. Prices are falling.

Central Provinces.—Light to moderately heavy showers fell in most of the districts during the week, the heaviest falls being in Mandla and Chhattisgarh. The showers were accompanied with hail in eleven districts. Some damage is reported to have been caused in parts of Mandla, Nagpur, Balaghat, Akola, and Amraoti, but the extent of the damage is not known at present. The harvesting and threshing of autumn crops and the picking of cotton are approaching completion. Slight damage to crops has been caused by frost in parts of Chhindwara and by cloudy weather in Bhandara, Balaghat, and Raipur. Catterpillars are also reported to have appeared on gram in Narsinghpur and Hoshangabad and damage is apprehended; wheat is also deteriorating at places in Hoshangabad for want of moisture. With these exceptions the spring crops are generally in good condition. Scarcity of fodder and water continues in Amraoti and of water in the Katol tahsil of Nagpur. Prices are steady with slight fluctuations.

Burma.—Slight rain fell in Myitkyina and the Northern Shan States during the week. Reaping of wet weather paddy is nearing completion and threshing and winnowing are in progress in most districts. Sowing of early wet weather paddy in nurseries has commenced in parts of the Southern Shan States and that of dry weather paddy in Bhamo and is going on elsewhere. Reaping of sesamum has commenced in Shwebo, has been completed in Pakokku, and continues in Sagaing and the Ruby Mines district; and that of juar is progressing in Sagaing and has been completed in Pakokku. Cultivation of wheat, gram, and tobacco continues. Crop prospects are favourable. The price of paddy has risen considerably in Bassein and Shwebo and slightly in the Pyapon district; it has fallen considerably in Prome and slightly at Mandalay; and is unchanged elsewhere.

Assam.—There was slight rain in all districts during the week except in the Garo Hills. Hoeing and pruning of tea continue. Harvesting of late rice is nearly finished. Gathering of pulses and cotton and pressing of sugarcane are in progress. The outturn of late rice and cotton is generally good. Prospects of mustard, pulses, and sugarcane are fair. Ploughing for early rice has commenced. Prices of common rice—Silchar 19; Sylhet 18; Dhubri, Tezpur, and Nowgong 16; Gauhati and Dibrugarh 14; and Sibsagar 12 seers per rupee.

Mysore.—Prices are generally steady. Harvesting of paddy and sugarcane continues. The prospects of the season are fair in Bangalore and Shimoga, but indifferent in other parts of the Province. Cattle are healthy. Water and fodder are available except in parts of the Tumkur, Mysore, Hassan, and Chitaldroog districts, where they are getting scarce.

Coorg.—Picking of coffee and reaping of rice continue. Prices of food grains are stationary. Water and fodder are sufficient.

Hyderabad.—There was no rain during the week. Weeding of spring crops continues. The harvest is progressing in parts. The crops are reported to be withering in seven taluks; have been damaged by insects in three; and are in bad condition in thirteen. Late rice sowings are nearing completion. Weeding is progressing in some taluks. Owing to scarcity of water in parts in tanks and kuntas late rice sowings are being confined to lands under wells. There is a scarcity of fodder in five taluks and of water in six. Prices—wheat 13¼; coarse rice 9¾; juar 23¼ seers per rupee.

Rajputana.—The rainfall of the week in cents was as follows:—Marwar 6; Jaisalmer, average 33; Jhalawar 5; Kotah 3; Jaipur 3; Alwar, average 30; Bharatpur 16; and showers in Kishengarh and Dholpur. Watering of spring crops is in progress. The standing crops and their prospects are fair except in some parts of the Agency. Agricultural stock is in a satisfactory condition. Fodder is generally sufficient. Prices are rising in four States; falling in four; and are steady elsewhere. Emigration from Jaisalmer continues.

Central India.—There was slight rain in Baghelkhand and Bundelkhand during the week, but none elsewhere. Agricultural operations are in progress. The crops are fair to good except in Baghelkhand where they have been slightly damaged by hail-storms and rain. Agricultural stock and pasturage are generally good. Pasturage is indifferent in parts of Indore. Prices are rising in Baghelkhand and in part of Malwa; are normal in Gwalior, Indore, Bhopal, and Bundelkhand; and are steady elsewhere. The opium crop is good in Bhopal and Malwa and weeding and watering continues in Gwalior, Indore, and Bhopawar.

Jammu.—There was good rain in Jammu, Udhampur, Ranbirsinghpura, Sambha, and Basoli during the week. Prices are stationary. Wheat sells from 13 to 24 and maize

14 to 38 seers per rupee. The condition of the standing crops is fair. Fodder is sufficient. The recent rain has been beneficial to the standing crops.

Kashmir.—The weather is cold. Prices are stationary.

Nepal.—Rainfall 0·24. The weather has been cloudy and very cold. A fall of snow has been reported from the interior. More rain is needed for the standing wheat crop. The price of rice is 6 $\frac{7}{8}$ seers per rupee.

J. WILSON,

Officiating Secretary to the Government of India

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

ESTABLISHMENTS.

AMENDMENT OF THE RULES GOVERNING THE ADMISSION OF MEMBERS OF THE INDIAN CIVIL SERVICE TO INVALID ANNUITIES.

No. 77, dated Calcutta, the 21st January 1905.

RESOLUTION.

THE Government of India have had under their consideration the question of the suitability of the existing rules governing the admission of members of the Indian Civil Service to invalid annuities. Under article 561 of the Civil Service Regulations, a member of the Indian Civil Service who has been twenty-five years in the service and who has rendered twenty-one years' active service is entitled on his resignation of the service being accepted to an annuity of £1,000. An officer who is declared by a medical certificate to be incapacitated for further service and is therefore permitted to resign the service before he is entitled to such an annuity, is entitled under article 564 of the Regulations to a gratuity or annuity calculated as follows:—

(*i*) if he has been in the service for less than five years—a gratuity of £500,

(*ii*) if he has been in the service for five years or more—an annuity of £150, *plus* £20 for each complete year of service in excess of five; provided that the whole annuity shall not exceed £450.

2. The Governor General in Council considered that the difference between the annuity of £1,000 for which an officer is eligible after twenty-five years' total and twenty-one years' active service, and the maximum annuity of £450 to which he can look if his service falls short by ever so small a period of either of these terms, was so great that acute feelings of disappointment and distress were naturally aroused on every occasion when ill-health forced an officer to retire when he was within a short distance of completing his qualifying service. His Excellency in Council recognized that as a consequence of this disproportionate difference between the two amounts officers whose health had completely broken down were sometimes led to struggle to the utmost to complete their full term of service to the serious detriment of their health. Moreover in the interests of the public business it appeared to the Government of India eminently undesirable that a strong inducement should be offered to officers of impaired physique to remain in the service for the sake of securing their full pension.

3. The Government of India accordingly made proposals to His Majesty's Government with the view of removing what they regarded as a reproach upon the administration and they are now pleased, in accordance with the orders received from the Secretary of State, to lay down the following revised scale of invalid gratuities and annuities in lieu of that contained in article 564 of the Civil Service Regulations. In future an officer incapacitated within the term of that article will be entitled to receive:—

(*i*) for less than five years' service—a gratuity of £500;

(*ii*) for five years' completed service—an annuity of £150, rising by £20 for each additional year up to twelve;

(*iii*) for twelve years' service—an annuity of £290, rising by £30 for each additional year up to twenty-three;

(*iv*) for twenty-three years' service—an annuity of £620;

(*v*) for twenty-four years' service—an annuity of £660;

(*vi*) for twenty-five years' service (of which less than twenty-one have been active service)—an annuity of £700.

The effect of these orders is to enhance appreciably the annuities earned by service of more than twelve and less than twenty years, and very considerably those earned by service of more than twenty years. It is not intended to give retrospective effect to the introduction of the amended scale. The Governor General in Council trusts that these orders will obviate the occurrence of all such cases of hardship as have occasionally resulted in the past.

ORDER.—Ordered that a copy of the Resolution be forwarded to local Governments and Administrations for information and for communication to all members of the Indian Civil Service serving under their orders, and to the Foreign / Finance / Public Works / Revenue / Legislative Department for information and necessary action; also that the Resolution be published in the *Supplement to the Gazette of India.*

H. H. RISLEY,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

SANITARY.

PLAGUE.

Calcutta, the 26th January, 1905.

The following statement of plague seizures and deaths reported in India during the week ending the 21st January 1905, is published for general information:—

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind.	Northern.	Bombay City	B., B. & C. I. & G. I. P.	300	261
		Dholera Port	. . . .	...	...
		Ahmedabad City	B., B. & C. I.	..	1
		Gogha Port	. . . .	...	...
		Ahmedabad District	B., B. & C. I. & B.-G.-J.-P.	26	14
		Broach Port	,, ,,	1	1
		Broach District	,, ,,	9	8
		Panch Mahals District	,, ,,	32	16
		Rewakantha State	,, ,,	3	2
		Kaira District	,, ,,	96	51
		Palanpur State	,, ,,	3	1
		Mahikantha State	,, ,,	...	...
		Bulsar Port	,, ,,	14	14
		Surat Town and Port	,, ,,	2	2
		Surat District	,, ,,	44	34
		Jhara Port	. . . .	...	...
		Bandra Port	B., B. & C. I.	1	1
		Utan ,,	,, ,,	...	...
		Vesava ,,	,, ,,	...	...
		Kelva ,,	,, ,,	...	...
		Trombay ,,	G. I. P.	...	...
		Tarapur ,,	B., B. & C. I.	...	...
		Manori ,,	,, ,,	...	...
		Mahim ,,	,, ,,	...	...
		Dhanu ,,	,, ,,	...	...
		Bhiwndi ,,	G. I. P.	3	1
		Agashi ,,	B., B. & C. I.	...	...
		Shirgaon ,,	,, ,,	...	...
		Bassein ,,	,, ,,	1	1
		Kalyan ,,	G. I. P.	8	7
		Thana ,,	,,	5	2
		Umbergaon Port	B., B. & C. I.	...	...
		Kon ,,	. . . .	...	...
		Thana District	G. I. P. & B., B. & C. I.	1	...
	Central.	Ahmednagar District	Dhond and Manmad (G. I. P.)	231	168
		Khandesh ,,	B., B. & C. I. & G. I. P.	354	258
		Nasik ,,	G. I. P. & N. G.	212	14
		Poona City	S. M. & G. I. P.	199	168
		Poona District	,, ,,	78	65
		Satara ,,	S. M.	637	432
		Sholapur Town	. . . .	86	69
		Sholapur District	G. I. P., S. M. & Barsi	189	128

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind.	Southern.	Alibag Port	...	...	...
		Panvel „	...	10	8
		Eshoi „	...	...	...
		Roha „	...	...	...
		Revdanda „	...	...	...
		Kolaba District	G. I. P.	23	16
		Ratnagiri Port	...	9	9
		Vizedrug „	...	...	...
		Harnai „	...	...	...
		Rajapur „	...	...	...
		Vengurla „	...	...	...
		Jaitapur „	...	...	...
		Dabhal „	...	...	...
		Joigad „	...	...	...
		Deoagad „	...	...	...
		Ratnagiri District	...	1	2
		Belgaum „	S. M.	251	163
		Hubli Town	...	20	20
		Dharwar District	S. M.	344	230
		Karwar Port	...	...	...
		Kumta „	...		...
		Kanara District	...	6	2
		Savantvadi State	...	...	...
		Bijapur District	S. M. & G. I. P.	376	311
	Sind	Karachi Town and Port	N. W.	45	43
		Karachi District	„	...	..
		Hyderabad Town	„	...	..
		Hyderabad District	„ & J. B.	...	
		Thar and Parkar District	J. B.	...	
		Larkhana District	N. W.	...	
		Sukkar District	„	...	
		Khairpur State	„	...	...
	Political charges.	Akalkot State	...	27	22
		Aundh „	...	24	11
		Phaltan State			
		Tuna Port	...	...	..
		Mandvi „	...	...	...
		Mundra „	...	...	...
		Jukau „	...	...	...
		Cutch State	...	6	2
		Cambay State	B., B. & C. I.	6	5
		Savanur „	...	3	3
		Bhor „	...	..	...
		Porbandar Port	B.-G.-J.-P.	1	1
		Bhavnagar Town and Port	B.-G.-J.-P.	...	...
		Mongrol Port	...	...	...
		Salaya „	...	...	...
		Jodia Port	...	...	...

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
BOMBAY PRESIDENCY AND SIND.	Political charges.	Jafrabad Port		...	...
		Verawal "		...	...
		Vawania "		...	...
		Kathiawar State	B., B. & C. I., Morvi & B.-G.-J.-P.	69	38
		Kolhapur Town	S. M.	26	16
		Kolhapur and Southern Mahratta Country	"	514	373
		Sachin State	B., B. & C. I.	...	...
		Dharampur State		...	...
		Srivardhan Port		...	...
		Murud "		...	...
		Barimandla "		...	...
		Nandgaon "		9	5
		Majagoan "		...	...
		Janjira "		...	...
		Janjira State		...	...
		Velan Port		...	...
		Kodinar "		...	...
		Baroda City	B., B. & C. I.	2	...
		Billimora Port		...	...
		Baroda State	B. B., & C. I.	112	71
		Jath State		...	...
		Bijapur State	S. M. & G. I. P.	18	10
		Surat "	B., B. & C. I.	6	4
		Aden		110	83
			TOTAL	4,493	3,256
MADRAS PRESIDENCY.		Salem Town	Madras	...	...
		Salem District	"	(h) 103	(d) 70
		Bellary Cantonment	S. M.	...	...
		Bellary Town	"	43	32
		Bellary District	" & Madras	(b) 365	(a) 284
		Coimbatore Town	Madras	...	...
		Coimbatore District	" S. I. & Nilgiri	(d) 32	(e) 20
		Nilgiris "	"	6	3
		North Arcot "	S. I. & Madras	(c) 31	(d) 25
		South Arcot District	"	...	...
		Cuddalore Port	"	...	...
		Tinnevelly District	"	...	...
		Malabar "	Madras	...	...
		Nellore District		...	...
		Cuddapah "	S. I. & Madras	(f) 7	3
		Mangalore Port		...	...
		Ermala "		...	...
		South Canara District		(i) 14	(f) 13
		Madras City	Madras & S. I.	3	...

(a) Seventeen imported cases.
(b) Twenty-eight " "
(c) Four " "
(d) Three " "
(e) One " case.
(f) Two imported cases.
(h) Eight imported cases.
(i) Eleven " "

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
MADRAS PRESIDENCY.	...	Chingleput District	S. I. & Madras	(a) 1	(a) 1
		Godavari "	Madras	...	...
		Cannanore Port		...	...
		Tanjore District	S. I.	...	...
		Anantapur "	Madras, S. I. & S. M.	(c) 69	57
		Madura "	S. I.	...	...
		Trichinopoly "		...	...
		Cochin State		...	...
		Karnool District		5	1
			TOTAL	679	509
BENGAL	Presidency.	Calcutta	E. I., E. B. S. & B. N.	(c) 70	64
		Nadia District	E. B. S. & B. C. & R. K.	...	...
		24-Parganas District	E. B. S., B. C. & E. I.	7	7
		Khulna District	B. C.	...	...
	Burdwan	Midnapur District	B. N. R.	..	...
		Burdwan "	E. I.	...	...
		Howrah Town	"	2	2
		Hooghly District	"	2	2
		Birbhum "	"	...	...
	Patna	Champaran District	B. & N. W.	...	...
		Chapra Town	"	...	...
		Saran District	"	1,672	1,460
		Gaya Town	E. I.	16	16
		Gaya District	"	356	265
		Muzaffarpur District	B. & N. W.	161	168
		Muzaffarpur Town	"	...	...
		Darbhanga Town		9	8
		Darbhanga District	B. & N. W.	99	87
		Shahabad "	E. I.	674	611
		Patna City	"	166	155
		Patna District	"	667	639
	Bhagalpur	Monghyr Town	"	131	126
		Monghyr District	"	178	154
		Bhagalpur Town	"	38	32
		Bhagalpur District	" & B. & N. W	63	66
		Sonthal Parganas District	"	...	...
	Chota Nagpur	Palamau District		(d) 2	2
		Singhbhum District	"	(c) 2	2
		Hazaribagh "	"	(b) 8	(b) 6
	Orissa	Cuttack District	B. N. R.	...	...
			TOTAL	4,323	3,872
UNITED PROVINCES.	Allahabad.	Allahabad City	E. I.	348	326
		Allahabad District	" & O. & R.	609	600
		Cawnpur City	E. I., O. & R., B., B. & C. I & G. I. P. (I. M. Sec.).	112	103
		Cawnpur District	" " " "	251	244
		Fatehpur "	E. I.	303	231
		Banda "	G. I. P. (I. M. Sec.) & E. I. R.	...	...
		Jhansi City	.. ..	...	...

(a) Imported case.
(b) Including 2 seizures and 2 deaths of week ending 14th January 1905.
(c) One imported case.
(d) Imported cases.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
UNITED PROVINCES.	Allahabad	Jhansi District . .	G. I. P. (I. M. Sec.)	29	23
		Hamirpur "	" (")	4	3
		Jalan "	" (")	69	59
	Benares .	Benares Cantonment . .	B. & N. W. & O. & R. . .	...	...
		Benares City	" " " . .	71	63
		Benares District . . .	" " " & E. I. .	191	161
		Ballia	"	825	784
		Jaunpur City	O. & R.	...	...
		Jaunpur District . . .	" & B. & N. W. . .	291	269
		Ghazipur "	E. I. & B. & N. W. . . .	1,334	1,221
		Mirzapur City	"	63	55
		Mirzapur District . . .	" & O. & R. . . .	349	311
	Fyzabad .	Bahraich District . . .	B. & N. W.	75	49
		Gonda "	"	6	3
		Partabgarh "	O. & R.	156	157
		Sultanpur "	"	207	141
		Ajodhia	"	...	...
		Fyzabad City	"	55	55
		Fyzabad District . . .	"	141	119
		Bara Banki Town . . .	B. & N. W.	...	...
		Bara Banki District . . .	" & O. & R. . .	143	139
	Gorakhpur .	Azamgarh City	" " . .	...	...
		Azamgarh District . . .	" " . .	385	366
		Gorakhpur City . . .	"	...	...
		Gorakhpur District . . .	"	47	57
		Basti District	"	388	304
	Meerut .	Meerut City	N. W.	88	88
		Meerut Cantonment . . .	"	...	...
		Meerut District . . .	" O. & R. & E. I. . .	452	351
		Muzaffarnagar City . . .	"	...	...
		Muzaffarnagar District . .	"	672	656
		Aligarh City	E. I. & O. & R. . . .	135	115
		Aligarh District . . .	"	577	394
		Saharanpur City . . .	. . . .	45	36
		Hardwar Union . . .	O. & R. & N. W. . . .	...	...
		Roorkee Town . . .	" " . . .	...	...
		Saharanpur District . .	" " . . .	840	598
		Bulandshahr " . .	E. I. & O. & R. . . .	...	...
		Dehra Dun	B. & N. W. & O. & R. . .	...	...
	Lucknow .	Unao District	O. & R., & B. & N. W. . .	260	248
		Lucknow City	" " & R. K.	286	233
		Lucknow District . . .	" " . .	123	111
		Hardoi "	"	115	91
		Rae Bareli "	"	287	260
		Sitapur "	. . . .	5	4
		Kheri "	. . . . . .	7	8

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
UNITED PROVINCES.	Agra	Etawah City	E. I.	...	...
		Etawah District	"	82	82
		Fatehgarh	B., B. & C. I.	...	...
		Farrukhabad Town	" "	8	8
		Farrukhabad District	" "	415	384
		Mainpuri "	E. I.	178	176
		Agra City	B., B. & C. I., G. I. P. & E. J.	126	128
		Agra District	" "	320	255
		Etah "		348	318
		Hathras City		...	...
		Muttra District		1,400	1,370
		Muttra City		26	26
	Rohilkhand	Bareilly City	R. & K. & O. & R.	198	190
		Bareilly District	" "	121	97
		Shahjahanpur District	" "	35	32
		Shahjahanpur City	" "	...	...
		Budaun District		92	70
		Bijnor Town		...	...
		Bijnor District	O. & R.	171	156
		Moradabad City		2	2
		Moradabad District		192	189
		Pilibhit District		8	7
	Kumaun	Naini Tal	O. & R.	...	...
		Garhwal District		...	...
			TOTAL	14,016	12,485
PUNJAB	Jullundur	Ludhiana District	N. W.	157	130
		Jullundur City	"	...	...
		Jullundur District	"	...	...
		Hoshiarpur "		...	...
		Ferozepur "	N. W.	512	395
		Kangra "		...	...
		Amritsar City		127	86
		Amirtsar District	N. W.	981	696
	Lahore	Gurdaspur "	"	584	536
		Lahore Municipality	"	4	2
		Lahore District	"	96	79
		Gujranwala District	"	295	292
		Sialkot "	"	124	109
		Montgomery "	"	45	17
	Rawalpindi	Rawalpindi District	"	19	17
		Gujrat "	"	84	84
		Shahpur "	"	38	20
		Jhelum "	"	1	...
	Multan	Lyallpur District	"	...	...
		Jhang District	"	7	4
		Multan "	"	1	...
		Mianwali "	"	...	...
		Dera Ghazi Khan District	"	21	20

Presidency or Province.	Division.	District and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
PUNJAB.	Delhi	Gurgaon District	B., B. & C. I.	1,413	1,382
		Delhi City	E. I., O. & R., B., B. & C. I., & N. W.	31	31
		Delhi District	. . . .	46	32
		Hissar "	B., B. & C. I. & N. W.	282	229
		Karnal "	E. I.	150	127
		Simla "	S. K.	...	...
		Amballa "	N. W. & E. I.	382	329
		Rohtak "	N. W.	607	514
	...	Patiala City	Rajpura-Bhatinda (N. W. Ry.)	7	6
		Patiala State	N. W., E. I., B., B. & C.I. & J.B	126	108
		Kapurthala State	. . . .	347	238
		Kalsia "	. . . .	28	23
		Jind "	. . . .	28	10
		Nabha "	. . . .	90	90
			TOTAL	6,633	5,606
CENTRAL PROVINCES (INCLUDING BERAR).	Nerbudda	Burhanpur Town	. . . . . .	15	15
		Nimar District	G. I. P. & B., B. & C. I.	32	23
		Hoshangabad Town	"	...	...
		Hoshangabad District	"	10	8
		Narsingpur Town	"	...	...
		Narsingpur District	"	...	
		Chhindwara "	B. N.	23	12
		Khandwa Town	B., B. & C. I & G. I. P.	...	...
		Betul District	. . . .	...	...
	Nagpur	Nagpur City	B. N. & G. I. P.	...	...
		Nagpur District	"	(a)46	(a)38
		Wardha Town	G. I. P.	...	...
		Wardha District	"	13	9
		Chanda Town	. . . .	...	...
		Chanda District	G. I. P.	(b)2	4
		Bhandara Town	B. N.	...	...
		Bhandara District	"	...	1
		Balaghat "	"	(b)70	(b)39
		Balaghat Town	E. I. & G. I. P.	...	...
	Jubbulpur.	Jubbulpore Town	. . . .	33	33
		Jubbulpore Cantonment	. . . . . .	42	41
		Jubbulpore District	E. I. & G. I. P.	111	96
		Damoh Town	G. I. P. (I. M. Sec.)	...	...
		Damoh District	" (")	...	...
		Saugor Cantonment	" (")	..	...
		Saugor Town	" (")	...	...
		Saugor District	" (")	...	...
		Seoni "	B. N.	...	...
		Mandla Town	"	...	...
	Chhattisgarh.	Bilaspur Town	. . . .	13	12
		Bilaspur District	"	8	4
		Raipur "	"	...	...
		Raipur Town	. . . . . .	...	...
		Sambalpur District	"	...	...

(a) Ten imported cases. (b) One imported case. (c) Imported case. (d) Imported case.

Presidency or Province.	Division	District and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
CENTRAL PROVINCES (INCLUDING BERAR).	...	Akola District	G. I. P.	(d)78	(e)63
		Buldana "	"	85	76
		Wun "			..
		Basim "			
		Amraoti "	G. I. P.	..	1
		Ellichpur "		23	20
			TOTAL	601	498
MYSORE STATE.	..	Bangalore City	S. M. & Madras	33	22
		Bangalore Civil and Military Station	" "	65	52
		Bangalore District	" "	79	58
		Mysore City	"	20	16
		Mysore District	" & Madras	53	40
		Kolar "	Madras & S. M.	9	11
		Kolar Gold Fields	"	18	34
		Thumkur District	S. M.	31	29
		Shimoga "	"	12	8
		Chitaldrug "	"	25	19
		Kadur "	"	15	9
		Hassan "	"	3	...
			TOTAL	393	293
HYDERABAD STATE.		Aurangabad District	N. G. S.	(b) 144	(b) 126
		Bir "		82	68
		Hyderabad "	N. G. S.	..	...
		Indur "	"		..
		Bidar District		39	32
		Atrafi Balda		...	...
		Usmanabad District	G. I. P. & Barsi	27	16
		Lingsagur "	S. M.	188	151
		Parbhani "	N. G. S.	70	50
		Raichur "	G. I. P. & Madras	55	43
		Gulburga "	" & N. G. S.	115	112
		Nandor "	N. G. S.	.	...
			TOTAL	720	597
CENTRAL INDIA	...	Indore City	B., B. & C. I.	(c)	(c) ...
		Indore State	"	23	20
		Ujjain City	"	.	..
		Gwalior "		.	...
		Gwalior State	B., B. & C. I. & G. I. P.	4	2
		Dhar "	G. I. P. (I. M. Sec.) & Gwalior	1	1
		Pathari "	" "		...
		Bhopal City			...
		Bhopal State	G. I. P.	2	2
		Guaranteed Holdings in Bhopal Agency			...
		Maksudangarh State		.	...

(b) Figures for the period from 10th to 16th January 1905.
(c) Figures for week ending 14th January 1905.
(d) Two imported cases.
(e) One imported case.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Central India.	...	Mhow Cantonment	B., B. & C. I. (Rajputana-Malwa)	...	...
		Nimach ,,	,,	...	...
		Indore Residency	,,	...	...
		Rutlam City	,,	...	...
		Rutlam State	,,	(a) 11	(a) 4
		Dewas Town		1	...
		Dewas State	G. I. P.	...	...
		Narsingarh State		5	1
		Guaranteed Holdings in Malwa Agency		...	...
		Tonk State (portion in Central India)	G. I. P.		...
		Sehore State	,,	...	...
		Datia City	,,	1	1
		Datia State		(a) 3	(a) 1
		Sailana Town		...	...
		Sailana State	B., B. & C. I.	19	16
		Piploda District		...	...
		Bagli State		...	...
		Jhabua ,,	B., B. & C. I.	6	4
		Jaora ,,	,,	...	...
		Jaora Town	,,	...	...
		Agar Military Station		...	...
		Manpur		...	...
		Sitamau State		...	...
		Rajgarh ,,		...	...
		Kurwai ,,		...	...
		Barwani ,,		(a)2	(a)1
			Total	78	53
Rajputana.	...	Ajmer		...	...
		Ajmer District		2	...
		Abu Road		...	...
		Mewar State	B., B. & C. I.	245	228
		Partabgarh State	,,	19	18
		Chitor (Udaipur State)	,,	...	
		Tonk State	,,	...	...
		Marwar ,, (Jodhpur)	J. B. ,,	...	...
		Jaipur ,,	,,	416	387
		Kishengarh Town	C. I.	...	...
		Bikanir State	J. B.	(b) ...	(b) ...
		Jhallawar ,,		...	...
		Kotah ,,		52	38
		Sirohi ,,	B., B. & C. I.	...	...
		Shahpura ,,		27	23
		Dholpur ,,		5	4
		Alwar ,,	B., B. & C. I.	251	191
		Beawar		...	...
		Banswara Town		...	...
		Banswara State		...	
		Bharatpur ,,		127	96
			Total	1,144	985

(a) Figures for week ending 14th January 1905.
(b) Figures for 2 weeks ending 21st January 1905.

Presidency or Province	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures	Plague deaths.
(a) KASHMIR	...	Jammu City		...	..
		Jammu Province	N. W.	...	..
			TOTAL	...	
N.-W. F. PROVINCE	...	Abbottabad Town		...	...
		Hazara District		..	
		Peshawar Town		...	...
		Peshawar District		..	...
			TOTAL	..	...
BALUCHISTAN	...	Sonmiani		...	...
		Hirok	N. W.	..	...
		Sibi	"	...	...
			TOTAL	.	..
			GRAND TOTAL	33,088	28,104

(a) Figures not received.

H. H. RISLEY,
Secretary to the Government of India.



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☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.

Government of India Notifications, Appointments, Promotions, etc.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Calcutta, the 1st February, 1905.

No. 2.—Privilege leave of absence for three months, under Articles 246 and 260 of the Civil Service Regulations, combined with furlough for three months and seventeen days, under Articles 233 and 308 (*b*) of the said Regulations, is granted to Mr. J. Morison, Barrister-at-Law, Personal Assistant to the Secretary to the Government of India in the Legislative Department, with effect from the 15th February, 1905, or the subsequent date on which he may avail himself of the same.

J. M. MACPHERSON,
Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Calcutta, the 3rd February 1905.

No. 332.—Dr. E. Denison Ross, Principal of the Calcutta Madrasah, officiated as Librarian of the Imperial Library in addition to his own duties from the 29th April to the 31st July 1904, both days inclusive.

ESTABLISHMENTS.

The 3rd February 1905.

No. 116.—Lieutenant S. Bazett, 2nd Battalion, 10th Gurkha Rifles, is appointed to be an Assistant Commissioner of the 4th grade in Burma.

MEDICAL.

The 31st January 1905.

No. 110.—The following extract from the *London Gazette*, dated the 9th December 1904, is published for general information:—

"The Grand Priory of the Order of the Hospital of St. John of Jerusalem in England.

Chancery of the Order
St. John's Gate, Clerkenwell, London,
December 7, 1904.

The King has been graciously pleased to sanction the following promotions in and appointments to the Order of the Hospital of St. John of Jerusalem in England:—

Knights of Grace.

* * * * * * * * *

John Prescott Hewett, Esq., C.S.I., C.I.E."

* * * * * * * * *

SANITARY.

PLAGUE.

The 3rd February 1905.

No. 185.—Whereas the Governor General in Council is satisfied that there is a danger of an outbreak of dangerous epidemic disease at Conjeeveram in the Conjeeveram taluq of the Chingleput district of the Madras presidency, if persons from the Mysore state are permitted to assemble at that place on the occasion of the ensuing Brahmotsavam festival of Sri Ekambaranathaswami:—

In exercise of the power conferred by section 2, sub-section (1), of the Epidemic Diseases Act, 1897 (III of 1897), the Governor General in Council is pleased to direct that no tickets to travel by railway to the stations of Arkónám, Pálúr, Conjeeveram, Wálajábád, Villiyampakkam, Attur, and Chingleput on the South Indian Railway and Arkónám on the Madras Railway shall be sold from the 3rd to the 23rd March 1905 (both days inclusive) within the Mysore state to any person intending or believed to be intending to proceed to the Brahmotsavam festival of Sri Ekambaranathaswami at Conjeeveram.

PORT BLAIR.

The 2nd February 1905.

No. 122.—Mr. R. F. Lowis, 5th (officiating 3rd) Assistant Superintendent, Port Blair, is granted privilege leave for three months with furlough for six months in continuation, with effect from the date on which he avails himself of the leave.

JUDICIAL

The 31st January 1905.

No. 166.—Mr. H. Holmwood, I.C.S., took his seat as an officiating Judge of the High Court of Judicature at Fort William in Bengal on the 23rd January 1905.

POLICE.

The 3rd February 1905.

No. 112 —The Governor-General in Council is pleased to direct that in the notification of the Government of India in the Home Department, no. 83 (Police), dated the 11th February 1898, the words "the Rewari-Ferozepore State Railway and the Rewari-Phulera Chord Railway" shall be substituted for the words "and the Rewari-Ferozepore State Railway."

No. 117.—The services of Mr. H. A. S. Burt, Assistant Superintendent of Police, Nowgong, are replaced at the disposal of the Government of Bengal.

ECCLESIASTICAL.

The 30th January 1905.

No. 43.—The services of the Reverend B. Kitchin are placed at the disposal of the Government of the United Provinces, with effect from the date on which he relinquishes charge of his duties at Jubbulpur.

No. 45.—The services of the Reverend P. G. Bruce Austin are placed at the disposal of the Honourable the Chief Commissioner, Central Provinces, with effect from the date on which he relinquishes charge of his duties at Ranikhet.

The 2nd February 1905.

No. 58.—The services of the Reverend J. G. Philip, junior chaplain of the Church of Scotland, are placed at the disposal of His Excellency the Commander-in-Chief in India.

The 3rd February 1905.

No. 61.—The Reverend C. P. Cory, a junior chaplain on the Bengal (Rangoon) ecclesiastical establishment, to be senior chaplain with effect from the 3rd January 1905.

BOOKS.

The 1st February 1905.

No. 249.—The following Order of His Majesty in Council, published in the *London Gazette* of the 13th December 1904, is republished for general information :—

Extract from the *London Gazette* of the 13th December 1904.

AT THE COURT AT BUCKINGHAM PALACE.

The 12th day of December 1904.

Present,

The King's Most Excellent Majesty in Council.

Whereas on the 9th day of September 1886, a Convention (herein-after called the Berne Convention) with respect to the protection to be given by way of copyright to the authors of literary and artistic works was concluded between Her late Majesty Queen Victoria and the foreign countries followiag, that is to say:—Belgium, Hayti, Switzerland, France, Italy, Germany, Spain, and Tunis:

And whereas on the 5th day of September 1887, the ratifications of the said Convention were duly exchanged between Her late Majesty Queen Victoria and the aforesaid countries:

And whereas by an Order in Council dated the 28th day of November 1887, and made under the authority committed to Her late Majesty Queen Victoria by the International Copyright Acts, 1844 to 1886, Her Majesty was pleased to make provision for giving

rights of copyright throughout Her Majesty's dominions to the authors of literary and artistic works first produced in any of the said foreign countries (therein referred to as the foreign countries of the Copyright Union) and otherwise giving effect throughout Her Majesty's dominions to the terms of the said Berne Convention, and an English translation of the said Convention was set out in the First Schedule to the said Order in Council:

And whereas since the date of the said Order in Council the foreign countries following, namely:—Luxemburg, Monaco, Montenegro, and Norway, have acceded to the said Berne Convention, and by Orders in Council dated respectively the 10th day of August 1888, the 15th day of October 1889, the 16th day of May 1893, and the 1st day of August 1896, and made under the authority aforesaid, the provisions of the said Order in Council of the 28th day of November 1887, have been extended to the last-mentioned foreign countries respectively:

And whereas an Additional Act to the said Berne Convention was agreed upon between Her late Majesty Queen Victoria and the following foreign countries for the purpose of varying the provisions of the said Berne Convention, namely:—Germany, Italy, Switzerland, Belgium, Luxemburg, Spain, Monaco, Tunis, France, and Montenegro, and the ratifications of the said Additional Act were, on the 9th day of September 1897, exchanged between Her late Majesty Queen Victoria and the said foreign countries:

And whereas by an Order in Council dated the 7th day of March 1898, and made under the authority aforesaid, Her late Majesty Queen Victoria was pleased to make provision for varying the herein-before recited Order in Council of the 28th day of November 1887, and otherwise giving effect to the said Additional Act throughout Her Majesty's dominions so far as regards the foreign countries herein-before named as parties to the said Additional Act, and an English translation of the said Additional Act is set forth in the Schedule to the Order in Council now in recital:

And whereas the Republic of Hayti having duly acceded to the said Additional Act, the said Order in Council of the 7th day of March 1898, was, by Order in Council of the 19th day of May 1898, extended to the said Republic:

And whereas the Empire of Japan and the Kingdom of Denmark and the Faroe Islands, having duly acceded to the said Berne Convention and the said Additional Act, the said Orders in Council of the 28th day of November 1887 and the 7th day of March 1898, were, by Orders in Council dated respectively the 8th day of August 1899 and the 9th day of October 1903, extended to the said Empire of Japan and to the said Kingdom of Denmark and the Faroe Islands:

And whereas the Principality of Montenegro having duly denounced the said Berne Convention, the said Order in Council of the 16th day of May 1893 was revoked by an Order in Council of the 8th day of August 1899, and the provisions of the said Orders in Council of the 28th day of November 1887, and the 7th day of March 1898, have ceased to apply to the said Principality of Montenegro:

And whereas the foreign countries following, namely:—Luxemburg, Monaco, Norway, Japan, and Denmark and the Faroe Islands, together with the foreign countries comprised in the said Order in Council of the 28th day of November 1887, now constitute the foreign countries of the Copyright Union within the meaning of the said Order in Council of the 28th day of November 1887:

And whereas it has been intimated to His Majesty's Government that the Government of Sweden have notified the accession of that country to the said Berne Convention, such accession to take effect from the 1st day of August 1904:

And whereas His Majesty in Council is satisfied that the said Government of Sweden has made such provisions as it appears to His Majesty expedient to require for the protection of authors' works first produced in His Majesty's dominions:

Now, therefore, His Majesty, by and with the advice of His Privy Council, and by virtue of the authority committed to His Majesty by the International Copyright Acts, 1844 to 1886, doth order, and it is hereby ordered as follows:—

1. From and after the commencement of this Order the herein-before recited Order in Council of the 28th day of November 1887, shall extend to the Kingdom of Sweden.
2. This Order shall come into operation as from the 1st day of August 1904, which date is herein-before referred to as the commencement of this Order.
3. And the Lords Commissioners of His Majesty's Treasury are to give the necessary orders herein accordingly.

A. W. FITZROY.

H. H. RISLEY,
Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATIONS.

FORESTS.

Calcutta, the 28th January 1905.

No. 148-*F*.—Mr. C. O. Hanson, Deputy Conservator of Forests, 3rd grade, on the Punjab-Central Provinces combined list, is permitted, at his own request, to resign his appointment, with effect from the 1st February 1905.

The 31st January 1905.

No. 157-*F*.—Mr. J. W. Oliver, Conservator of Forests, 1st grade, on leave, is permitted to retire from the service of Government, with effect from the 11th December 1904.

From the same date the following promotions are made:—

(*i*) Mr. F. B. Bryant, Conservator of Forests, 2nd (officiating 1st) grade, Upper Burma, is confirmed in the latter grade.

(*ii*) Mr. H. Slade, Conservator of Forests, 3rd (officiating 2nd) grade, Upper Burma, is confirmed in the latter grade.

(*iii*) Mr. L. Mercer, Officiating Conservator of Forests, 3rd grade, United Provinces, is confirmed in that grade.

The 1st February 1905.

No. 168-*F*.—The services of Mr. F. H. Todd, Deputy Conservator of Forests, 4th grade, Burma, are placed temporarily at the disposal of the Superintendent of Port Blair, from the 24th November 1904, for employment in the Andamans. Mr. Todd will continue to be borne on the Burma establishment while so employed.

J. WILSON,

Officiating Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 1st February 1905.

No. 437-*E.C.*—With reference to Notification No. 1361-E.C., dated the 28th April 1904, Monsieur C. Jambon, Vice-Consul for Portugal at Calcutta, has resumed charge of his office.

No. 441-*E.C.*—With reference to Notification No. 3848-E.C., dated the 10th November 1904, the provisional recognition by the Government of India of the appointment of Mr. Joseph Adolphe Dautremer as Consul for France at Rangoon, has been confirmed by His Majesty's Government.

No. 444-*E.C.*—With reference to Notification No. 2472-E.C., dated the 5th August 1904, Mr. W. T. Fee, Consul for the United States of America at Bombay, resumed charge of his office on the 16th January 1905.

The 2nd February 1905.

No. 182-*G*.—The services of Maulvi Muhammad Yasin Khan, a Deputy Commissioner of the 2nd grade in the Central Provinces Commission, and lately on Foreign Service in the Hyderabad State, are replaced at the disposal of the Home Department, with effect from the 1st January 1905.

The 3rd February 1905.

No. 192-*G*.—The services of Lieutenant W. D. Reid, Indian Army, Commandant of the 2nd Battalion of the Nayar Brigade in Travancore, are replaced at the disposal of His Excellency the Commander-in-Chief in India, with effect from the date on which he may be relieved of his duties.

No. 194-*G*.—Mr. J. Scott is confirmed as Registrar of the Foreign Department, with effect from the 1st February 1905, *vice* Mr. J. Roberts, retired.

No. 195-*G.*—Major H. E. Drake-Brockman, Indian Medical Service (Bengal), an Agency Surgeon of the 2nd class, and Agency Surgeon in Bundelkhand, is granted privilege leave for two months and twenty-one days, with effect from the 15th February 1905, combined with furlough for one year, under Articles 233 and 308 (*b*) (IV) (2) of the Civil Service Regulations.

No. 481-*I.B.*—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, the Governor-General in Council is pleased to authorise the reception and detention in the Lunatic Asylums at Nagpur and Jubbulpore, respectively, in the Central Provinces, of such lunatics from the Native States in the Central India Agency as may be sent thereto by order of the Agent to the Governor-General in Central India.

No. 482-*I.B.*—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, the Governor-General in Council is pleased to apply the provisions, so far as they may be suitable, of the Indian Lunatic Asylums Act, 1858 (XXXVI of 1858), to the British Cantonments, Residency lands and Railway lands within the limits of the Central India Agency, subject to the following modifications, namely :—

(*a*) to section 4 the following shall be added, namely,

"Provided also that if a lunatic is an inhabitant of a Native State in the Central India Agency, the Magistrate or Judge may, with the consent of the Native State concerned, make him over to the care of such State," and

(*b*) for section 17A, the following shall be substituted, namely,

"The Governor-General in Council may, from time to time, appoint one or more asylums in British India to be asylums to which any Magistrate or Judge exercising jurisdiction within the limits of the areas above mentioned may send lunatics or any class of lunatics, as to asylums established under this Act for such areas."

2. For the purposes of the provisions of the Act hereby applied, the Agent to the Governor-General in Central India shall be deemed to be the Executive Government.

3. For the purpose of facilitating the application of these provisions within the areas above mentioned, any Court therein may construe them with such alterations not affecting the substance as may be necessary or proper to adapt them to the matter before the Court.

4. The Notifications of the Government of India in the Foreign Department, Nos. 5019-I., dated the 23rd December 1891, 3474-I., dated the 21st October 1895, and 1181-I., dated the 9th April 1896, are hereby cancelled.

No. 476-*E.C.*—The Governor-General in Council is pleased to recognise the appointment of Mr. M. Krauss as Acting Consul for Germany at Akyab, during the absence of Mr. Leo Ulrich.

S. M. FRASER,
Officiating Secretary to the Government of India.

FINANCE AND COMMERCE DEPARTMENT.

NOTIFICATIONS

LEAVE AND APPOINTMENTS.

Calcutta, the 3rd February 1905.

No. 734-*P.*—Mr. E. Daltry is appointed Deputy Controller of Printing and Stationery, with effect from the 1st of February 1905.

No. 735-*P.*—The services of Colonel Sir B. Scott, K.C.I.E., R.E., are replaced at the disposal of the Military Department, with effect from the 14th of January 1905.

No. 736-*P.*—Mr. H. F. Howard, Indian Civil Service, is appointed Under-Secretary to the Government of India in this Department, with effect from the 1st of February 1905.

No. 738-*P.*—The following reversions and promotions of officers of the Account Department during the month of January 1905 are notified :—

With effect from the 1st of January 1905,

Mr. C. A. G. Rivaz to revert to class VI of the Enrolled List.

With effect from the 2nd of January 1905, in consequence of the grant of privilege leave to Mr. L. E. Pritchard,

Mr. F. D. Gordon to officiate in class III,

Mr. J. S. Chakravarti to officiate in class IV, and

Mr. C. A. G. Rivaz to officiate in class V, of the Enrolled List.

With effect from the 6th of January 1905, in consequence of the grant of privilege leave to Mr. T. P. S. Sastri,

Mr J. Davidson to officiate in class V of the Enrolled List,

With effect from the 21st of January 1905,

Mr. U. L. Majumdar to officiate in class III,

Mr. P. G. Jacob to officiate in class IV, and

Mr. J. Prasad to officiate in class V, of the Enrolled List.

With effect from the 27th of January 1905,

Mr. P. G. Jacob to revert to class V, and

Mr. J. Prasad to officiate in class VI instead of in class V, of the Enrolled List.

No. 771-P.—Major W. G. R. Cordue, R.E., Officiating Mint Master, Bombay, is confirmed in that appointment, with effect from the 14th of January 1905.

W. S. MEYER,
Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 3rd February 1905.

APPOINTMENTS.

INDIAN ARMY.

No. 78.—The undermentioned officers are admitted to the Indian Army, with effec from the dates specified, subject to confirmation by the Secretary of State for India :—

Lieutenants—

Robert Prince, 1st Battalion, The King's (Liverpool Regiment); Double Company Officer, 123rd Outram's Rifles. Dated 7th January 1905.

Geoffrey Seton Gordon, 1st Battalion, East Yorkshire Regiment; officiating Squadron Officer, 35th Scinde Horse. Dated 10th January 1905.

George Clarke Denton, 2nd Battalion, Yorkshire Regiment; Double Company Officer, 80th Carnatic Infantry. Dated 10th January 1905.

Second-Lieutenants—

Allan Harrington Burnett, 2nd Battalion, The Border Regiment; Double Company Officer, The 101st Grenadiers. Dated 10th January 1905.

Kenneth Barge, 1st Battalion, The Cameronians (Scottish Rifles); officiating Squadron Officer, 17th Cavalry. Dated 6th January 1905.

No. 79.—With reference to paragraph 6 of the regulations published with clause 92, India Army Circulars, 1891, the undermentioned officers of the Unattached List are admitted to the Indian Army, with effect from the dates specified, subject to confirmation by the Secretary of State for India:—

Second-Lieutenants—

Alton Henry Bogle . . . Dated 22nd December 1904.
Ramsay Rainsford-Hannay . . . Dated 26th December 1904.
Ogilvie David Bennett . . . Dated 17th December 1904.

MEDICAL DEPARTMENT.

No. 80.—Lieutenant-Colonel R. D. Murray, M.B., Indian Medical Service, Bengal, Professor of Surgery, Medical College, Calcutta, is granted the temporary rank of Colonel, whilst officiating as Inspector-General of Civil Hospitals, Bengal, during the absence on leave of Colonel S. H. Browne, M.D., C.I.E., Indian Medical Service, Bengal, with effect from the 18th January 1905.

No. 81.—The undermentioned Lieutenant of the Indian Medical Service, posted to the Division noted against his name, reported his arrival at Bombay on the date specified:—

John Brown Dalzell Hunter (Secunderabad Division),—8th December 1904.

SUPPLY AND TRANSPORT CORPS.

No. 82.—Captain W. P. Haydon, Indian Army, to be Supply and Transport Officer, 4th class, with effect from the 16th January 1905.

Captain H. A. Newell, Indian Army, to be Supply and Transport Officer, 4th class, with effect from the 16th January 1905.

Captain G. F. E. Wardell, Indian Army, to be Supply and Transport Officer, 5th class, with effect from the 18th January 1905.

No. 83.—The following appointment is made, with effect from the 23rd January 1905:—

6th Mule Corps.

Dwarka Singh, a Lieutenant of the Rampur State Cavalry, to be Ressaidar.

LONDON GAZETTE.

No. 84.—The following extract is published for general information:—

"London Gazette," dated 10th January 1905, page 221.

WAR OFFICE, PALL MALL,
10th January 1905.

* * * * * * * * * * * *

INDIAN ARMY.

The undermentioned officers are granted the honorary rank of Captain on retirement:—

Risaldar-Major Muizzuddin Khan, *Sardar Bahadur*, 15th Lancers (Cureton's Multanis). Dated 8th May 1904.

Risaldar-Major Sher Singh, *Sardar Bahadur*, 13th Duke of Connaught's Lancers (Watson's Horse). Dated 20th October 1904.

* * * * * * * * * *

PROMOTIONS.

INDIAN ARMY.

No. 85.—The following promotions are made, subject to His Majesty's approval:—

Second-Lieutenants to be Lieutenants.

27th November 1904.

Douglas Scott Niven, 25th Cavalry (Frontier Force).
George Field Archibald, 82nd Punjabis.
Howard Ferguson Murland, 64th Pioneers.
George Shuldham Peard Kendall, 61st Pioneers.
Meynell Evelyn Coningham, 96th Berar Infantry.
Basil Seth Ward, 99th Deccan Infantry.
Christopher Alexander, 81st Pioneers.

BARRACK DEPARTMENT.

MADRAS.

No. 86.—Deputy Commissary and Honorary Captain Thomas Stone, Barrack Master, 1st class, Military Works Services, is promoted to the grade of Commissary, with effect from the 21st July 1904.

ORDNANCE DEPARTMENT.

Southern Circle.

No. 87.—Deputy Commissary (sub. *pro tem.* Commissary) and Honorary Captain Frederic Richards, *seconded* (since retired), to be Commissary, *seconded;*

Deputy Commissary and Honorary Captain Thomas John Scott, Ammunition Factory, Kirkee, *seconded*, to be Commissary, *seconded;*

Deputy Commissary and Honorary Captain Robert William Dyer, Gun Carriage Factory, Madras, *seconded*, to be Commissary, *seconded;*

Deputy Commissary and Honorary Captain William Smith, to be Commissary;

Assistant Commissary and Honorary Lieutenant Frederick Gilbert Rawlings, Ammunition Factory, Kirkee, *seconded*, to be Deputy Commissary, *seconded*, and to have the honorary rank of Captain, subject to His Majesty's approval;

Assistant Commissary and Honorary Lieutenant Benjamin Edwin Smith, Chief Clerk, office of Inspector General of Ordnance, Southern Circle, *seconded*, to be Deputy Commissary, *seconded*, and to have the honorary rank of Captain, subject to His Majesty's approval;

Supernumerary Deputy Commissary and Honorary Captain Robert Kerwick to be absorbed;

Conductor David Copus, Ammunition Factory, Kirkee, *seconded*, to be Assistant Commissary, *seconded*, and to have the honorary rank of Lieutenant, subject to His Majesty's approval;

Conductor John Shipman Rush, Cordite Factory, Wellington, *seconded*, to be Assistant Commissary, *seconded*, and to have the honorary rank of Lieutenant, subject to His Majesty's approval:

Conductor Bernard Cosgrove, Ammunition Factory, Kirkee *seconded*, to be Assistant Commissary, *seconded*, and to have the honorary rank of Lieutenant, subject to His Majesty's approval:

Supernumerary Assistant Commissary and Honorary Lieutenant Robert Walmsley to be absorbed;

Sub-Conductor Ernest Edgar Hewes to be Conductor;

Store Sergeant Noel Clegg to be Sub-Conductor,—

vice Commissary and Honorary Captain Henry Adutt, retired;, with effect from the 1st November 1904.

No. 88.—Sub-Conductor Ernest Barrow Stephens to be Conductor;

Store Sergeant George James Patrick Hanlon, Gun Carriage Factory, Madras, *seconded*, to be Sub-Conductor, *seconded;*

Store Sergeant Lewis White to be Sub-Conductor,—

vice Conductor George James Galloway transferred to the pension establishment; with effect from the 1st November, 1904

SUPPLY AND TRANSPORT CORPS.

Madras Command.

No. 89.—Conductor James Alfred King (supernumerary to complement) to be absorbed in the grade of Conductor;

Sub-Conductor Arthur Robertson (supernumerary to complement) to be absorbed in the grade of Sub-Conductor,—

to complete the establishment, on augmentation, with effect from the 10th September 1904.

No. 90.—Sub-Conductor John Richard Rishworth to be Conductor;

Sergeant Edward Hunt to be Sub-Conductor,—

vice Conductor J. R. Smith, transferred to the pension establishment; with effect from the 1st October 1904.

No. 91.—Sergeant William James Skeham to be Sub-Conductor, *vice* Sub-Conductor (supernumerary Conductor) H. Southall, transferred to the pension establishment; with effect from the 1st October 1904.

No. 92.—Assistant Commissary and Honorary Lieutenant George Wheeler to be Deputy Commissary and to have the honorary rank of Captain, subject to His Majesty's approval;

Conductor James Thomas Radford to be Assistant Commissary and to have the honorary rank of Lieutenant, subject to His Majesty's approval;

Sub-Conductor Simon Brown to be Conductor;

Sergeant Donald Frederick Cluney Davidson to be Sub-Conductor,—

vice Deputy Commissary and Honorary Captain O. J. Smiles, retired; with effect from the 4th October 1904.

(*Military Department Notifications Nos. 1027 and 1028 of 1904 are cancelled.*)

NATIVE ARMY.

No. 93.—Subject to His Majesty's approval, the honorary rank of Captain is conferred on retirement on Subadar-Major Jwala Singh, *Sardar Bahadur*, 45th Rattray's Sikhs. Dated 1st February 1905.

No. 94.—In Military Department Notification No. 1199 of 1904, under 3rd Sappers and Miners, *for* "Havildar Baryan Singh" *read* "Havildar Baryam Singh."

No. 95.—The following promotions are made in the undermentioned regiments.

105th Mahratta Light Infantry.

Jemadar Tukaram Jadhao to be Subadar, and Colour-Havildar Dinkarrao Yadao to be Jemadar, *vice* Sakaram Jadhao, transferred to the pension establishment; with effect from the 28th July 1904.

117th Mahrattas.

Jemadar Balwant Rao Sawant to be Subadar, *vice* Kasiram Pathak, transferred to the pension establishment; with effect from the 1st October 1904.

RETIREMENTS.

No. 96.—Captain Robert John Camac Eastwood, Indian Army, has been permitted by the Secretary of State for India to resign the service, subject to His Majesty's approval, with effect from the 17th February 1905.

REWARDS.

ORDER OF BRITISH INDIA.

No. 97.—The Governor General in Council is pleased to sanction the admission to the Order of British India, as supernumerary to the establishment, of the following native officer, in recognition of the good services rendered by him during the operations in Somaliland:—

To the second class with the title of "Bahadur."

Risaldar Bhai Khan, 55th Camel Corps.

SPECIAL.

No. 98.—With reference to paragraph 293, Army Regulations, India, Volume II, the undermentioned officers, having been absent from military duty for ten years, are transferred to the Supernumerary List, with effect from the dates specified:—

Major L. A. Forbes, Indian Army, officiating Political Agent, 4th class, Malwa. Dated 7th December 1904.

Captain S. G. Knox, Indian Army, Political Agent, Koweit. Dated 22nd November 1904.

VOLUNTEER CORPS.

APPOINTMENTS, PROMOTIONS, AND RESIGNATIONS.

Surma Valley Light Horse.

No. 99.—Captain John George Knowles to be Major, *vice* Rich, transferred to the Supernumerary List; with effect from the 19th October 1904.

Lieutenant Henry Montgomery Crozier to be Captain, *vice* Knowles, promoted; with effect from the 19th October 1904.

2nd Battalion, Bombay, Baroda and Central India Railway Volunteer Rifles.

No. 100.—Captain Benjamin Henry Skelton, V.D., is granted the honorary rank of Major.

Nilgiri Volunteer Rifles.

No. 101.—James Cochrane Bain, Gentleman, to be Lieutenant, to fill an existing vacancy, with effect from the 28th November 1904.

Bengal and North-Western Railway Volunteer Rifles.

No. 102.—Lieutenant James Smith Moffat to be Captain, *vice* Kellie, transferred to the Supernumerary List.

Second-Lieutenant Henry Lionel Smythe Wilkinson to be Lieutenant, *vice* Moffat, promoted.

Henry Crichton Strachan, Gentleman, to be Second-Lieutenant, *vice* Wilkinson, promoted.

Sind Volunteer Rifles.

No. 103.—Percival Wren, Gentleman, to be Second-Lieutenant, to fill an existing vacancy.

Madras Railway Volunteers.

No. 104.—Lieutenant-Colonel Christopher Edward Phipps, V.D., resigns his commission and is granted on retirement the honorary rank of Colonel with permission to wear the uniform of the corps.

East Coast Volunteer Rifles.

No. 105.—Lieutenant Percy Hawkins resigns his commission, with effect from the 21st December 1904.

Kolar Gold Fields Rifle Volunteers.

No. 106.—Second-Lieutenant Robert Foster Jeffrey Weeks, to be Lieutenant, *vice* Stonor, resigned; with effect from the 4th January 1905.

Henry Maurice Ray to be Second-Lieutenant, *vice* Weeks, promoted; with effect from the 4th January 1905.

Nono Kitto, Gentleman, to be Second-Lieutenant, to complete the establishment, with effect from the 4th January 1905.

E. DEBRATH, *Major-General,*
Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 3rd February 1905.

Under clause 53 of the Regulations appended to the Regimental Debts Act, 1893, it is notified that reports of the deaths of the undermentioned Warrant officers on the dates specified, were received in the Military Department between the 28th January and 3rd February 1905.

Corps.	Rank and Names.	Date of decease.	Place of decease.	Testate or Intestate.	REMARKS.
Indian Subordinate Medical Department.	Assistant Surgeon Percival Henry Taylor.	25th January 1905.	Rangoon	...	...
	Assistant Surgeon Percy Parnell.	26th January 1905.	Camp Chandigarh (Amballa).	...	..

E. DEBRATH, *Major-General,*
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

RAILWAYS.

NOTIFICATIONS.

Calcutta, the 2nd February 1905.

No. 40.—The following transfers of officers of the Superior Accounts Branch are ordered:—

Name and rank.	From office.	To office.
Mr. J. Moran, Deputy Examiner of Accounts.	Examiner, Public Works Accounts, Punjab.	Government Examiner of Railway Accounts, Calcutta.
Mr. E. D. Chanter, Examiner of Accounts.	Examiner, Public Works Accounts, Burma.	Examiner, Public Works Accounts, Punjab.
Mr. A. D. Butterfield, Assistant Examiner of Accounts.	Examiner of Telegraph Accounts.	Examiner, Public Works Accounts, Burma.
Mr. Rajagopala Aiyar, Assistant Examiner of Accounts.	Examiner of Accounts, Eastern Bengal State Railway.	Examiner of Telegraph Accounts.

No. 41.—The following promotions are ordered in the Superior Accounts Branch, with effect from the 1st January 1905:—

Name.	From	To	Nature of promotion.
Mr. H. M. C. Trotter .	Examiner, class IV, 2nd grade.	Examiner, class IV, 1st grade.	Permanent.
„ J. M. Hartley .	Examiner, class IV, 3rd grade.	Examiner, class IV, 2nd grade.	Ditto.
„ G. B. Goyder .	Deputy Examiner, class I .	Examiner, class IV, 3rd grade.	Ditto.
„ A. H. Francis .	Deputy Examiner, class I, *temporary rank.*	Deputy Examiner, class I .	Ditto.
„ E. D. Chanter .	Deputy Examiner, class I .	Examiner, class IV, 3rd grade.	Temporary.
„ N. C. McLeod .	Deputy Examiner, class II	Deputy Examiner, class I	Ditto.
„ R. M. Slane . .	Deputy Examiner, class I .	Examiner, class IV, 3rd grade.	Ditto.
„ A. W. Smart .	Deputy Examiner, class II	Deputy Examiner, class I .	Ditto.
„ C. Muirhead . .	Examiner, class IV, 1st grade.	Examiner, class III . .	Officiating.

The 3rd February 1905.

No. 45.—Captain C. F. Anderson, R.E., Assistant Engineer, 1st grade, State Railways, is permitted to proceed to England for the purpose of going through a course of instruction at Chatham under clause 29, India Army Circulars of 1891, with effect from such date as he may be relieved of his duties.

C. W. HODSON,

Officiating Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

IRRIGATION, ROADS AND BUILDINGS.

NOTIFICATIONS.

Calcutta, the 30th January 1905.

No. 39.—Mr. H. Barlow, Executive Engineer, 1st grade, Bengal, is at his own request permitted to retire from the service of Government, with effect from the 10th February 1905, under the provisions of Article 641 (*c*) of the Civil Service Regulations.

The 2nd February 1905.

No. 42.—The Governor General in Council is pleased to order the following promotions and reversions to and in the classes of Chief and Superintending Engineers attached to the Irrigation, Roads and Buildings Branch, with effect from the dates specified:—

Names.	From	To	Nature of promotions.	With effect from
Nicolls, J. R. C. .	Superintending Engineer, 2nd class, *temporary rank.*	Superintending Engineer, 2nd class.	Permanent .	7th September 1904.
Barratt, C. H. . .	Superintending Engineer, 3rd class, *temporary rank.*	Superintending Engineer, 3rd class.	Ditto .	Ditto.
Farrant, J. T. . .	Superintending Engineer, 2nd class, *temporary rank.*	Superintending Engineer, 3rd class, *temporary rank.*	Reversion .	17th October 1904.
Wood, W. G. . .	Officiating Superintending Engineer.	Superintending Engineer, 3rd class.	Temporary .	21st October 1904.
Polwhele, A. C. .	Superintending Engineer, 3rd class, *temporary rank.*	Executive Engineer, 1st grade	Reversion .	Ditto.
Farrant, J. T. . .	Superintending Engineer, 3rd class, *temporary rank.*	Superintending Engineer, 3rd class.	Permanent .	28th October 1904.
Gwyther, W. B. .	Superintending Engineer, 2nd class, *temporary rank.*	Superintending Engineer, 3rd class.	Reversion .	14th November 1904.
Hutton, C. H. . .	Superintending Engineer, 3rd class, *temporary rank.*	Executive Engineer, 1st grade.	Ditto .	Ditto.

No. 43.—The dates of promotion of Messrs. H. C. Granville and N. F. McLeod to Superintending Engineer, 2nd class, permanent, are antedated to 1st July 1904 and 19th July 1904, respectively.

No. 44.—Captain A. ff. Garrett, R.E., Assistant Engineer, 1st grade, State Railways, whose services have been lent to the Foreign Department for employment in the Alwar State, is permanently transferred to the Irrigation, Roads and Buildings Branch of the Public Works Department, with effect from the 17th November 1904, and is posted to the Minor Administrations list.

He will continue to be employed in the Alwar State.

SIDNEY PRESTON,

Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 4, 1905.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 26th September 1904

From the 12th November next till further notice, the complete *Gazette of India* will be published at Calcutta. After the 5th November all Notifications and other matter intended for publication in the Gazette should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901 :—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's Gazette, and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's Gazette. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next Gazette."

J. P. HEWETT,
Secretary to the Government of India.

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J. J. MEIKLE,
Officiating Publisher, Gazette of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

INVENTIONS and DESIGNS.

Dated Calcutta, the 2nd February 1905.

NOTIFICATIONS.

No. 488 P.—APPLICATIONS in respect of the undermentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act during the week ending 28th January 1905:—

No. 47 of 1905.—Beaumont Richard Harrington, civil engineer, of 3, Chowringhee road, Calcutta. *A submarine excavator.*

No. 48 of 1905.—Benjamin Garver Lamme, electrical engineer, of 230, Stratford Avenue, Pittsburgh, Pennsylvania, United States of America. *Improvements relating to the distribution of electric energy to apparatus capable of being operated by direct and also by alternating currents.*

No. 49 of 1905.—The Central Cyclone Company, Limited, of 343 and 345, Cable street, in the county of London, England. *Improvements relating to furnaces fired with powdered coal.*

No. 50 of 1905.—George Archibald Lowry, mechanical engineer, of 1124, Monadnock Building, Chicago, county of Cook, State of Illinois, United States of America. *Improvements in cotton picking machines,*

No. 51 of 1905.—Ralph Strarrett, contractor and builder, of East Orange Essex county, New Jersey, in the United States of America. *Improvements in and relating to cotton gins.*

No. 52 of 1905.—Joakim David Seth Nahapiet, jute merchant, of No. 1, Swallow lane, in the town of Calcutta. *Invention for destroying mosquitos and germs and purifying the atmosphere, also known as deodorizer.*

No. 53 of 1905.—William Bellew Ewin, engineer, of Calcutta, and Gladstone Wyllie and Company, Commission agents, of 101, Clive street, Calcutta, British India. *Improvements in combined railway chairs and sleepers.*

No. 54 of 1905.—Robert Cooke Sayer, engineer, of 11, Clyde road, Redland, Bristol, England. *Improvements in means for trolleys or vehicles to pick up and return electric current from and to conductors they traverse and obtain motion.*

No. 55 of 1905.—John Taylor, managing director, of the firm of Mather and Platt, Limited, engineers, of Park Works, Manchester, in the county of Lancaster, England. *Improvements in or relating to humidifying apparatus.*

No. 56 of 1905.—Edward Lennon Cantwell, consulting engineer and patent agent, of Calcutta, India. *An improved closing cap for kerosine oil cans and such like vessels and apparatus connected therewith.*

No. 489 P.—The under-mentioned design has been registered, under the provisions of the Inventions and Designs Act, 1888, in the office of the Secretary appointed under that Act, and copies have been sent to the Governments of Madras, Bombay and Burma. This and other designs are open to public inspection, from 11 A.M. to 4 P.M., at the Secretary's office (Imperial Secretariat, Government Place, West, Calcutta), on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying.

No. 1 D. of 1905.—Sumerchand and Sham Lall Sadh, traders, residents of Mohilla Sadhwara, Furrukhabad. *Design consisting of jungle scenery printed on cotton, wool or silk.*

No. 490 P.—SPECIFICATIONS of the under-mentioned inventions have been filed under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary

appointed under that Act, and copies have been sent to the Governments of Madras, Bombay, and Burma, and the Director of the Department of Land Records and Agriculture, United Provinces of Agra and Oudh. These and other specifications are open to public inspection, from 11 A.M. to 3 P.M. at the Secretary's office (Imperial Secretariat, Government Place, West, Calcutta), on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying :—

No. 156 of 1904.—Gerald Annesley Glascott, civil engineer, in the employ of the Burma Railway Company, residing in Rangoon. *Simplifying the lowering of signals.* (Specification filed 9 January 1905.)

No. 263 of 1904.—Lemuel Mellett, electrician, of 119, Pearl street, Somerville, Massachusetts, United States of America. *Improvements in or relating to ring spindles for ring spinning or twisting machines.* (Specification filed 20 January 1905.)

No. 270 of 1904.—Illius Augustus Timmis, civil engineer, and Edgar William Timmis, civil engineer, both of 2, Great George street, Westminster, London, England. *Improvements in electric signalling and operating points on railways and the like.* (Specification filed 20 January 1905.)

No. 277 of 1904.—Arthur Elphinstone Cummins, engineer, of 6, The Crescent, Queens town, Ireland. *Improvements in baling presses for cotton and other materials.* (Specification filed 24 January 1905.)

No. 279 of 1904.—Frederick William Ramsay, merchant, of 4, Eastcheap, London, in the county of Middlesex England, and Robert Middleton, engineer, of Sheepscar-Foundry, Leeds, in the county of York, England. *Improvements in or relating to the treatment and utilisation of broken tea, tea dust, and the like and to apparatus therefor.* (Specification filed 24 January 1905.)

No. 344 of 1904.—Edgar Guess, inventor, of 31, Tasman road, Clapham, in the county of Surrey. *Improvements in and connected with electrical cash checking machines.* (Specification filed 24 January 1905.)

No. 428 of 1904.—The Westinghouse Brake Company, Limited, manufacturers, and John Wills Cloud, engineer, both of 82, York road, Kings' Cross, London, England. *Improvements in or relating to vacuum automatic brakes for railway and like vehicles.* (Specification filed 24 January 1905.)

No. 491 P.—THE fees prescribed in the fourth schedule to the Inventions and Designs Act of 1888 have been paid for the continuance of exclusive privilege in respect of the under-mentioned inventions for the periods shown against each :—

No. 14 of 1893.—Samuel Edward Haskin. *Improved process and apparatus for vulcanising wood.* (From 1 August 1905 to 1 August 1906.)

No. 119 of 1895.—Edward Herbert Stone. *An improved point lever apparatus for working coupled points on railways.* (From 31 January 1905 to 31 January 1906.)

No. 363 of 1897.—John Meiggs Ewen. *Electro glazing for joining glass, tiles and the like.* (From 25 January 1905 to 25 January 1906.)

No. 284 of 1898.—Mephan Ferguson. *An improved machine for closing the locking bar or bars used in the construction of certain kinds of rivetless pipes.* (From 17 February 1905 to 17 February 1906.)

No. 56 of 1899.—Reginald Belfield. *Improvements in controllers for electric motors.* (From 14 April 1905 to 14 April 1906.)

No. 478 of 1899.—Benjamin Garver Lamme. *Improvements in systems of electrical distribution.* (From 23 February 1905 to 23 February 1906.)

No. 95 of 1900.—Gavin Sibbald Jones. *A urinal adopted for the use of natives of both sexes.* (From 30 January 1906 to 30 January 1907.)

No. 334 of 1900.—The British Westinghouse Electric and Manufacturing Company, Limited. *Improvements in controllers for electric motors.* (From 23 April 1905 to 23 April 1906.)

No. 360 of 1900.—The British Westinghouse Electric and Manufacturing Company, Limited. *Improvements in dynamo machines.* (From 1 May 1905 to 1 May 1906.)

No. 378 of 1900.—The British Westinghouse Electric and Manufacturing Company, Limited. *Improvements in dynamo machines.* (From 10 May 1905 to 10 May 1906.)

No. 380 of 1900.—The British Westinghouse Electric and Manufacturing Company, Limited. *Improvements in means for protecting electrical apparatus from abrupt changes in static potential.* (From 10, May 1905 to 10 May 1906.)

No. 381 of 1900.—The British Westinghouse Electric and Manufacturing Company. Limited. *Improvements in means for protecting electrical apparatus from abrupt changes in static potential.* (From 10 May 1905 to 10 May 1906.)

No. 398 of 1900.—The British Westinghouse Electric and Manufacturing Company, Limited. *Improvements in strap coils for electrical machines.* (From 18 May 1905 to 18 May 1906.)

No. 454 of 1900.—John Hodgart. *Opening, cleaning, preparing cotton before pressing it into bales for export entitled "Hodgart's Patent Cotton Pressing machine."* (From 16 March 1905 to 16 March 1906.)

No. 469 of 1900.—Nathaniel Bowditch. *Improvements in harvesting machines* (From 23 February 1905 to 23 February 1906.)

No. 492 P.—WHEREAS the inventor of the undermentioned inventions have respectively failed to pay within the time limited in that behalf by the fourth schedule to the Inventions and Designs Act of 1888 the fees hereinafter respectively mentioned, it is hereby notified that under the provisions of section 8, sub-section (2), of the said Act, the exclusive privilege of making, selling, and using the said inventions in British India, and of authorising others so to do, has ceased:—

No. 326 of 1899.—The American Cotton Company. *Improvements in cotton baling apparatus.* (Specification filed 17 March 1900.)

No. 82 of 1900.—George Falvey Beyts. *An improved lock applicable to railway wagons, goods sheds, and such structures to prevent robbery* (Specification filed 25 October 1900.)

No. 103 of 1900.—William Elkin. *A new or improved apparatus for gripping and holding securely one or more boxes, chests or the like in order that they may be lifted by a crane.* (Specification filed 26 October 1900.)

No. 156 of 1900.—Suresh Chandra Roy. *An improved smokeless kerosine lamp without chimney.* (Specification filed 27 October 1900.)

No. 306 of 1900.—Jehangir Framji Batliboi. *Improvements in tun dishes or funnels.* (Specification filed 24 October 1900.)

Fee in respect of the continuance of an exclusive privilege –

4 (*a*) After the filing of the specification and before the expiration of the fourth year from the date of the filing thereof—

The sum of R50 for each of the above inventions.

No. 281 of 1895.—Everard Hesketh and Alexander Mercet. *Improvements in flasks, or cylinders for containing gases under pressure or liquifaction or the like.* (Specification filed 23 October 1895.)

Fee in respect of the continuance of an exclusive privilege—

4 (*f*) After the expiration of the eighth year and before the expiration of the ninth year from the date of the filing of the specification—

The sum of R100 for the above invention.

NOTICES.

All communications relating to Act V (the Inventions and Designs Act) of 1888 should be addressed to the "Secretary to the Government of India, Department of Revenue and Agriculture (PATENTS BRANCH), CALCUTTA."

The Office of the Secretary under the Inventions and Designs Act, 1888, will in future be open for the transaction of business from 11 A.M. to 3 P.M. on all days, except Sundays and gazetted holidays.

The Government of India are advised that, as trade marks are not "designs" within the meaning of the Act, they cannot be registered under Part II.

The fees payable under the fourth and sixth schedules are now collected in cash and applicants are warned that they must be responsible for any delay in cashing cheques.

Cheques and money orders will only be accepted if made payable *at Calcutta* to the Secretary under the Inventions and Designs Act.

Copies of the weekly notifications, and of the quarterly lists, of applications and specifications filed in the Secretary's office are now on sale to the public at one anna and eight annas a copy, respectively.

Attention is requested to the rules made by the Government on the 10th October 1895 in regard to the preparation of applications, specifications, and drawings.

All applications made under the Inventions and Designs Act, V of 1888, will from this date (December 19th, 1896) lie in the visitors' room of the Patents Office for ten days from the date of the *Gazette of India* in which their filing may have been notified: or, if the tenth day is a holiday, till the evening of the office day next following.

At the time of delivering or sending an application for leave to file a specification, the applicant shall cause a duplicate copy of the application to be delivered or sent therewith to the Secretary.

The Inventions and Designs Act (V of 1888), with the notifications and rules issued under its provisions and the notices of the office of Inventions and Designs, to which is added an explanatory memorandum for the guidance of persons applying for protection of Inventions and Designs. Royal 8vo volumes, paper cover, 13 annas or *1s. 1d.* Postage extra. To be had of the Superintendent, Government Printing, Hastings Street, Calcutta, or of the Superintendent, Patents Branch, Revenue and Agriculture Department, Government Place, West, Calcutta.

H. G. GRAVES,
Secretary under the Inventions and Designs Act, V of 1888

CEMETERY NOTICE.

NOTICE.

Whereas Major Bayley's tomb at Addatigela in Yellavaram Division of the Godavari District, bearing the following inscription, requires repairs and protection, friends of the deceased and other persons interested, are invited to co-operate towards the cost of repairs and maintenance of the tomb.

The cost of the work is estimated at R100.

" 1800—

Clements Bayley, Major, 10th Madras N. I., who died at Addatigela on the 17th January 1880, aged 41 years. Erected by his brother officers."

M. WHITE,
Deputy Magistrate, Agency Division, Godavari District.

Dated 28th September 1904.

CEMETERY NOTICE.

NOTICE.

Notice is hereby given that the stone slab marking the burial place of Sarah Ellen (Born 3rd March 1846—Died 10th June 1847), daughter of Hudleston Stokes, I.C.S., at Kondavid, Narsarowpet Taluk, Guntur District, Madras Presidency, is broken and requires replacing. Persons interested in the family of the deceased should apply to the undersigned if they wish to have it restored.

C. KRISHNASWAMI,
for Collector.

GUNTUR DISTRICT COLLECTOR'S OFFICE,
28th December 1904.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 2nd February 1905.

Abstract of the accounts of the Department of Issue of Paper Currency on the 31st January 1905.

	TOTAL AMOUNT OF NOTES IN CIRCULATION.			RESERVE IN COIN AND BULLION.				
	In Reserve Treasuries.	Elsewhere.	TOTAL.	Silver Coin.	Gold Coin and Bullion.	Gold held in England under Act VIII of 1900.	Silver held as security for Notes under Act VIII of 1900.	TOTAL.
	R	R	R	R	R	R	R	R
Calcutta	84,44,985	15,47,80,645	16,32,25,630	2,81,02,410	10,86,00,060*	...	†62,25,328	14,29,27,798
Allahabad	...	1,50,10,320	1,50,10,320	1,02,07,716	21,09,173	...	...	1,23,16,889
Lahore	...	2,58,47,195	2,58,47,195	1,08,82,020	46,38,360	...	...	1,55,20,380
Bombay	41,53,495	10,23,39,680	10,64,93,175	2,37,25,340	2,61,94,050	...	1,25,25,887	6,24,45,277
Karachi	...	92,00,390	92,00,390	51,21,420	8,81,310	...	...	60,02,730
Madras	13,32,730	3,80,67,875	3,94,00,605	1,23,76,130	83,02,275	...	...	2,06,78,405
Calicut	...	13,48,135	13,48,135	7,59,435	1,47,720	...	...	9,07,155
Rangoon	...	1,57,10,430	1,57,10,430	1,66,21,785	28,30,515	...	...	1,94,52,300
	1,39,31,210	36,23,04,670	37,62,35,880					
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue			*Nil*					
TOTAL R			37,62,35,880	10,77,96,256	15,37,03,463	...	1,87,51,215	28,02,50,934
Deduct—Amount due on Bills drawn by one circle on another								40,15,000
NET TOTAL R								27,62,35,934
Price paid for Government Securities of the nominal value of R10,20,81,500, held under section 19 of the Indian Paper Currency Act, XX of 1882								9,99,99,946
GRAND TOTAL R								37,62,35,880

* R15,00,000 (£100,000) was transferred in gold from the Paper Currency Reserve to the Gold Reserve Fund on the 31st January 1905.

† In addition to this about 70 lakhs of tolas of silver have been purchased from Treasury Funds for coinage into Rupees.

A. F. COX,
Head Commissioner of Paper Currency.

BOARD OF EXAMINERS.

NOTICES.

Specimens of Persian Manuscripts for the use of candidates for the Degree of Honour and High Proficiency examinations in Persian, published in facsimile by the Board of Examiners, Fort William, under the authority of the Government of India. Price R6. Forwarded V.-P. P., on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

For the convenience of Civil and Military officers desirous of appearing for examination in oriental languages, the Board of Examiners will in future publish periodically a collection of specimen papers set for the examinations held by them.* Collections of papers for 1902-1903 and 1903-1904 are ready for sale. Price R3 per copy and may be obtained on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

* *N.B.*—The languages in which specimen papers are published are :—
Arabic, Bengali, Hindi, Persian, Sanskrit, Urdu.

GEORGE RANKING, M.D.,
Lieut.-Col., I.M.S.,
Secretary, Board of Examiners.

BANK OF BENGAL—PUBLIC DEBT OFFICE.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 31st January 1905.

PARTICULARS.	3 PER CENT. OF 1896-97.	3½ PER CENT. LOANS of 1842-43.	of 1854-55.	of 1865.	of 1879.	of 1893-94.	of 1900-01.	TOTAL.	4 PER CENT. LOANS of 1832-33.	of 1835-36.	of 1842-43.	of 1854-55.	Transfer of 1865.	Reduced 4 per cent. Loan of 1879.	TOTAL.	4½ PER CENT. LOANS of 1870.	TRANSFER LOAN OF 1879, 4½ PER CENT. PORTION.	TOTAL.	GRAND TOTAL.
Balance of 15th January 1905	93,38,500	1,63,63,700	10,16,02,000	2,33,65,100	1,24,06,700	...	24,08,200	15,51,47,700	6,934	5,000	...	3,500	40,800	2,500	58,734	5,000	29,500	34,500	16,45,79,434
Add— Amount of transferred to in London	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	...
Amount enfaced at Madras up to 25th January 1905	...	...	10,00,000	1,000	...	...	5,000	10,06,000	...	...	...	...	...	...	...	...	...	...	10,06,000
Amount enfaced at Bombay up to 28th January 1905	...	...	4,05,000	3,500	6,100	...	25,000	4,39,600	...	...	...	...	...	...		...	...	...	4,39,600
Amount enfaced at Calcutta between 16th and 31st January 1905	...	25,000	1,42,500	23,000	500	...	500	1,91,500	...									...	1,91,500
	93,38,500	1,63,88,700	10,31,49,500	2,33,92,600	1,24,15,300	...	24,38,700	15,67,84,800	6,934	5,000	...	3,500	40,800	2,500	58,734	5,000	29,500	34,500	16,62,16,534
Deduct— Amount written off in the London Registers	...	15,000	4,92,500	3,000	20,000	...	...	5,30,500			...	...		...	...		...	...	5,30,500
Balance on 31st January 1905	93,38,500	1,63,73,700	10,26,57,000	2,33,89,600	1,23,95,300	...	24,38,700	15,62,54,300	6,934	5,000	...	3,500	40,800	2,500	58,734	5,000	29,500	34,500	16,56,86,034

NOTE.—From 9th June 1867 to 30th Nov. 1904 enfaced from India 11,304 lakhs, re-transferred from London 10,989 lakhs.
" 1st Dec. 1904 " 15th Dec. " ditto ... ditto 7 "
" 16th " " " 31st " " ditto 1 lakh. ditto 3 "
" 1st Jan 1905 " 15th Jan. 1905 ditto ... ditto 11 "
" 16th " " " 31st " " ditto 16 lakh. ditto 5 "

11,321 lakhs. 11,015 lakhs.
11,015 "

Balance against India 306 lakhs.

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, the 2nd February 1905.

W. D. CRUICKSHANK,
Secretary and Treasurer.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 31st January 1905.

LIABILITIES.	R	a.	p.	ASSETS.	R	a.	p.
Capital paid up	2,00,00,000		0	Government Securities	1,20,50,891	14	4
				Other authorised Investments	66,80,165	3	10
Reserve Fund	1,32,00,000	0	0	Loans on Government and other authorised Securities	3,14,24,056	1	
Public Deposits at Head Office R 75,62,370 a. 2 p. 9; Public Deposits at Branches R 94,10,403 a. 13 p. 7	1,69,72,774	0	4	Accounts of Credit on Government and other authorised Securities	2,13,25,649	4	3
				Bills discounted and purchased	3,44,29,196	10	4
				Balances with other Banks	19,41,855	6	1
				Bullion	832	2	9
				Dead Stock	17,91,428	6	2
				Stamps	14,649	14	0
				Sundries	14,66,252	2	5
Other Deposits at Head Office and Branches	10,88,10,411	1	2		11,11,24,977	10	7
Bank Post Bills, etc.	7,68,393	2	9	Cash and Currency Notes at Head Office R *2,43,48,379 a. 7 p. 0; Cash and Currency Notes at Branches R †2,62,67,225 a. 2 p. 1	5,06,15,604	9	1
Sundries	19,89,003	15	5				
RUPEES	16,17,40,582	3	8	RUPEES	16,17,40,582	3	8

* Includes Sovs. and ½ Sovs., value R 1,57,635 0 0
† Do. do. do. „ 2,88,015 0 0
R 4,45,650 0 0

BANK OF BENGAL;
Calcutta, the 2nd February 1905.

H. F. FRESHWATER,
Chief Accountant.

By order of the Directors,
W. D. CRUICKSHANK,
Secretary and Treasurer.

Rate for Demand Loans 6 per cent.
Percentage 39·37.

BANK OF BEGNAL.

NOTICE.

Calcutta, the 27th January 1905.

The Directors have ordered the following change in the Bank's staff:—

Mr. W. A. Gibbs to act as Agent, Burra Bazaar Branch, *vice* Mr. S. C. Berridge, proceeding on furlough.

By order of the Directors,
W. D. CRUICKSHANK,
Secretary and Treasurer.

GOVERNMENT CINCHONA FEBRIFUGE.

Cinchona Febrifuge can be purchased by all Government officers, wholesale buyer taking *five pounds* and upwards at a time, and the General Public, from the Superintendent, Botanic Garden, Calcutta, at the following rates:—

	Government officers. R	General public. R	Postage extra. Annas.
1-pound tin	7-8	9	8
½ „	3-12	4-8	6
¼ „	1-14	2-4	4

SURVEY OF INDIA.

NOTIFICATIONS.

Calcutta, the 26th January 1905.

No. 69.—The following promotions are made, with effect from the 6th January 1905, *vice* Mr. R. R. Dickinson promoted to the 1st grade of Extra Assistant Superintendent.

Mr. C. A. Norman, Extra Assistant Superintendent, 3rd grade (on leave), to be Extra Assistant Superintendent, 2nd grade.

Mr. R. Waller, Senior Extra Assistant Superintendent, 4th grade, to be Extra Assistant Superintendent, 3rd grade.

Mr. W. Skilling, Extra Assistant Superintendent, 5th grade, to be Extra Assistant Superintendent, 4th grade.

Mr. J. O. Grieff, Extra Assistant Superintendent, 6th grade, to be Extra Assistan Superintendent, 5th grade.

Mr. C. A. O'Donel, Officiating Extra Assistant Superintendent, 6th grade, to be Extra Assistant Superintendent, 6th grade, sub. *pro tem.*

Mr. C. S. Littlewood, Sub-Assistant Superintendent, 1st grade, to officiate as Extra Assistant Superintendent, 6th grade.

Babu Maya Das Puri, Sub-Assistant Superintendent, 2nd grade, to be Sub-Assistant Superintendent, 1st grade.

Munshi Amjad Ali, Sub-Assistant Superintendent, 3rd grade, to be Sub-Assistant Superintendent, 2nd grade.

No. 70.—Mr. F. P. Walsh, Extra Assistant Superintendent, 5th grade, having returned from leave, the following reversion is made, with effect from the 12th January 1905.

M. C. S. Littlewood, Officiating Extra Assistant Superintendent, 6th grade, to revert to his substantive appointment of Sub-Assistant Superintendent, 1st grade.

J. R. HOBDAY, Colonel, I.A.,
Officiating Surveyor General of India.

THE HONOURABLE THE CHIEF COMMISSIONER OF AJMER-MERWARA.

NOTIFICATION.

Camp, the 26th January 1905.

No. 243—589-*VI*.—In supersession of this office Notification No. 541-589, dated the 22nd May 1886, the Hon'ble the Chief Commissioner of Ajmer-Merwara is pleased to authorize all Excise Officers in those districts not inferior in rank to a Jemadar to exercise the powers described in section 14 of Act I of 1878 (Opium Act).

By order,

C. C. WATSON,
First Assistant to the Agent to the Governor-General, Rajputana, and Chief Commissioner, Ajmer-Merwara.

MILITARY ACCOUNTS DEPARTMENT.

NOTIFICATION.

Calcutta, the 31st January 1905.

No. 46.—The undermentioned officer has been granted an extension of leave by the Secretary of State for India:—

Captain K. H. Jackson, I. A., Assistant Military Accountant, 2nd class, (m. c.) for six months.

H. F. S. RAMSDEN, Lieut.-Col.,
Officiating Accountant General, Military Department.

NORTH-WESTERN RAILWAY.

NOTIFICATION.

Lahore, the 28th January 1905.

No. 2.—Mr. A. T. Stowell, Assistant Traffic Superintendent, class III, grade 1, of the Superior Revenue Establishment of State Railways, is granted, under Articles 233, 246, and 338 of the Civil Service Regulations, combined leave for nine months, *viz.*, privilege leave for three months and furlough for the remaining period, with effect from the 6th February 1905, or such subsequent date as he may be permitted to avail himself of it. This is in supersession of Manager's Notification No. 1, dated 13th January 1905.

S. FINNEY,
Manager, North-Western Railway.

NORTHERN INDIA SALT REVENUE DEPARTMENT.

NOTIFICATION.

Agra, the 24th January 1905.

No. 266.—Mr. D. Durham, Superintendent of the Weighment Section of the Sambhar Circle in the Sambhar Lake Division, was granted privilege leave for one month from the 14th November to the 13th December 1904, both days inclusive.

(539 P. of 1904.)

R. M. DANE,
Commissioner, Northern India Salt Revenue.

AGRA-DELHI CHORD RAILWAY.

NOTIFICATION.

Agra, the 27th January 1905.

Mr. H. L. Battersby, Assistant Engineer, 2nd grade, has been granted language leave for three months under paragraph 191, Chapter II, Vol. I of P. W. D. Code, with effect from the forenoon of 14th January 1905.

F. D. FOWLER,
Engineer-in-Chief.

DIRECTOR OF RAILWAY TRAFFIC.

NOTIFICATIONS.

Calcutta, the 1st February 1905.

No. 4.—With reference to Director of Railway Traffic's Notification No. 45, dated the 18th December 1902, Mr. F. H. Reaks, Assistant Traffic Superintendent in class III, grade 2, of the Superior Revenue Establishment of State Railways, and Officiating District Traffic Superintendent, will continue to officiate as District Traffic Superintendent on the Eastern Bengal State Railway in class II of that establishment, *vice* Captain C. L. Magniac, R.E., on leave, or until further orders.

Director of Railway Traffic's Notification No. 37, dated the 23rd December 1904, is hereby cancelled.

The 3rd February 1905.

No. 5.—Mr. E. Burton, Officiating District Locomotive Superintendent on the Oudh and Rohilkhand Railway in class II of the Superior Revenue Establishment of State Railways, is re-transferred to the North Western Railway in his substantive appointment of Assistant Locomotive Superintendent in class III, grade 2 of that establishment.

G. F. WILSON, Colonel, R.E.,
Director of Railway Traffic.

DIRECTOR-GENERAL, INDIAN MEDICAL SERVICE.

NOTIFICATIONS.

Simla, the 27th January 1905.

No. 3.—Second class Assistant Surgeon Alfred Beale, I.S.M.D. (Bombay), attached to the Medical Store Depôt, Bombay, is granted privilege leave for one month, with effect from the 16th January 1905.

The 30th January 1905.

No. 4.—The services of No. 538, 1st class Hospital Assistant Niyaz Husain, Indian Subordinate Medical Department, Bengal, are placed at the disposal of the Government of the United Provinces of Agra and Oudh, for employment in the Remount Depôt at Saharanpur, with effect from the 15th September 1904.

E. ROBERTS, M.B., Major, I.M.S.,
for Director-General, Indian Medical Service.

POST OFFICE.

NOTIFICATION.

Calcutta, the 30th January 1905.

No. 298-*Ap.*—Lala Naubat Rai, Superintendent of Post Offices, 5th grade, is promoted to the 4th grade, with effect from the 1st February 1905.

Mr. C. H. McMinn, Superintendent of Post Offices, 5th grade, is appointed to act in the 4th grade, with effect from that date and until further orders.

The 3rd February 1905.

No. 327-*Ap.*—Mr. A. C. Vernieux, superintendent of post offices, 5th grade, sub *pro tem.*, is granted privilege leave for two months, with effect from the 6th February 1905 or from the date on which he may avail himself of it.

A. U. FANSHAWE,
Director-General of the Post Office of India.

TELEGRAPH DEPARTMENT.

REGISTERED TELEGRAPH ADDRESSES.

It is notified that a list of the full and the abbreviated addresses of firms and individuals who desire them to be published will be found in Sections XI (A) and XI (B) of the Indian Telegraph Guide, January 1905 issue, which may be purchased at any Government Telegraph Office or from the Superintendent, Check Office, Calcutta. Price four annas.

S. H. C. HUTCHINSON,
Director-General of Telegraphs.

INDO-EUROPEAN TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 2nd February 1905.

CORRIGENDUM.—In Indo-European Telegraph Department Notification No. 168, dated the 19th January 1905, in Part II of the *Gazette of India* of the 28th January 1905, *for* "T. F. Tebbeill" *read* "T. F. Tebbutt."

G. C. WOLFE,
Examiner of Telegraph Accounts.

PURE SULPHATE OF QUININE AND SULPHATE OF CINCHONIDINE

Manufactured at the Bengal Government Cinchona Plantation.

From 1st April 1904 the price of these articles will be as follows :—

Quinine	1-pound tin,	R16,	or post-free,	R16-8
½	"	R8,	"	R8-6
¼	"	R4,	"	R4-6
Cinchonidine 1	"	R12,	"	R12-8
½	"	R6,	"	R6-5
¼	"	R3,	"	R3-6

Analysis shows these articles to be of the purest manufacture; and they are guaranteed to be free from wilful admixture with the inferior alkaloids. They are for sale only to Government officers, and only for cash, and may be had from the Superintendent, Botanic Garden, Sibpur, near Calcutta. Cinchonidine can also be purchased by dealers at the following rates:—

1 lb tin	R18	or post-free	R18-8.
½ lb "	R9	"	R9-6.
¼ lb "	R4-8	"	R4-14.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 4th December 1901.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen.
5. Press workers.
6. Photo-Mechanical workers.
7. Mechanical apprentices.
8. Metal and wood carvers.

E. ATKINSON, Major, R.E.,
Principal, Thomason College

THE HONOURABLE THE AGENT TO THE GOVERNOR-GENERAL AND CHIEF COMMISSIONER, NORTH-WEST FRONTIER PROVINCE.

NOTIFICATION.

Peshawar, the 27th January 1905.

No. 23.—Lieutenant W. Tarr, I.M.S., made over charge of the duties of Superintendent, Dera Ismail Khan Jail, to Captain O. St. John Moses, I.M.S., on the forenoon of the 10th January 1905.

No. 24.—Captain O. St. John Moses, I.M.S., made over charge of the duties of Superintendent, Dera Ismail Khan Jail, to Lieutenant W. Tarr, I.M.S., on the forenoon of the 12th January 1905.

By order,

T. COPELAND,
Assistant Secretary to the Chief Commissioner,
N.-W. F. Province.

NORTH-WEST FRONTIER PROVINCE, PUBLIC WORKS DEPARTMENT.
Irrigation Branch.

NOTIFICATION.

TAKING OVER CHARGE.

Lahore, the 25th January 1905.

No. 338—E. I. F.—Mr. W. P. Sangster, Executive Engineer, 3rd grade, temporary rank, took over executive charge of the Swat River Canal Division, on the forenoon of 14th January 1905, from Mr. R. H. Tickell, Executive Engineer, who has been placed on special duty.

J. BENTON,
Secretary for Irrigation, N.-W. Frontier Province.

NORTH-WEST FRONTIER PROVINCE—MEDICAL DEPARTMENT

Weekly Return of Births and Deaths registered at the undermentioned Municipal Towns in the North-West Frontier Province during the week ending Saturday, the 14th January 1905.

Number.	Districts.	Municipal Towns.	Population according to the Census of 1901.	Births.			Deaths.			Cause of death.								Infants under one year of age.			Ratio of births per 1,000 of population.	Ratio of deaths per 1,000 of population.	Number.
				Males.	Females.	Total.	Total.	Males.	Females.	Cholera.	Small-pox.	Plague.	Fever.	Dysentery and Diarrhœa.	Respiratory disease.	Injuries.	All other causes.	Males.	Females.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
1	Hazára	Abbottábad	3,395	2	...	2	1	1	...	...	...	...	1	...	...	...	...	1	..	1	31	15	1
2	Hazára	Nawashahr	4,114	...	2	2	1	1	...	...	...	...	...	...	...	...	1	1	...	1	25	13	2
3	Hazára	Buffa	7,029	4	2	6	4	2	2	...	...	...	...	1	1	...	2	...	...	...	45	30	3
4	Hazára	Haripur	5,578	...	3	3	5	3	2	...	...	...	2	...	...	...	3	2	..	2	28	47	4
5	Peshâwar	Peshâwar	73,343	22	26	48	31	17	14	...	...	...	18	...	5	...	8	5	4	9	34	22	5
6	Kohat	Kohat	18,092	7	7	14	5	3	2	..	...	...	4	...	...	...	1	2	...	2	40	14	6
7	Bannu	Bannu	10,070	2	2	4	8	4	4	...	...	...	1	1	...	...	6	...	1	1	21	41	7
8	Bannu	Lakki	5,218	4	2	6	2	...	2	...	...	...	1	...	...	..	1	...	1	1	60	20	8
9	Dera Ismail Khan	Dera Ismail Khan	28,287	13	13	26	18	9	9	...	..	...	11	3	1	...	3	2	...	2	48	33	9
10	Dera Ismail Khan	Kulachi	9,125	3	3	6	1	...	1	...	...	...	...	...	...	...	1	...	1	1	34	6	10
		TOTAL	164,251	57	60	117	76	40	36	...	...	...	38	5	7	...	26	13	7	20	37	24	

Remarks by the Administrative Medical Officer, North-West Frontier Province, on the general health of the Municipal Towns during the week ending Saturday, the 14th January 1905.

Births and deaths in Municipal Towns.—In the 10 Municipal Towns, 117 births were registered (57 males and 60 females), giving a birth-rate of 37 *per mille* of population; 76 deaths were registered (40 males and 36 females), giving a death-rate of 24 *per mille* of population.

PAT. A. WEIR, LT.-COL., I.M.S.,
Administrative Medical Officer, North-West Frontier Province.

Peshawar, the 27th January 1905.

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 23RD TO 31ST JANUARY 1905.

(In Lakhs of Standard Tolas.)

NAME OF THE MINTS.	COINAGE OF BRITISH INDIA GOVERNMENT COINS.												COINAGE OF BRITISH DOLLARS.		
	RECEIPTS.				COINAGE.			BALANCE OF BULLION AND COIN.							
	Purchased Silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native State coins.	TOTAL.	New Rs. and small coin delivered to Treasuries and Currency Department.	New Rs. made over to Native States.	TOTAL.	New coins ready for delivery.	Government Bullion.	Currency Bullion.	Withdrawn and uncurrent coins.	TOTAL.	Receipt of Bullion for Dollar coinage.	Dollars coined and paid over.	Closing balance of Bullion.
Calcutta	20	14	...	34	17	...	17	4	54*	100	15	173	...	—	...
Bombay	26	8	...	34	9		9	2	27†	200	8	237	...	—	...

* Exclusive of 1 of purchased silver brought on the Mint premises but not yet received.
† " 22 " " " "

G. M. PORTER, Lieut.-Col., R.E.,
Master of the Mint.

HIS MAJESTY'S MINT;
Calcutta, the 3rd February 1905.

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Roorkee Manual of "Applied Mechanics," Volume II. The stability of structures mostly by graphic methods, by Lieutenant-Colonel J. H. C. Harrison, R.E. Price R8-2 per copy.

Roorkee Manual of Hydraulics. Price per copy R1-4. (No. XIX Elementary Treatise By E. F. Tipple, Esq., B.A.

Designs for Wooden Bridges, together with rules for calculating the area of waterway, etc., and Plates. By late Rai Bahadur Kunhya Lall. Price per set R4-2.

Pamphlet on Examination for Acid Radicals: Tables giving Analysis of Acids. Price per copy 8a.

Pamphlet on Examination for Acid Bases: Tables giving Analysis of Metallic Bases. Price 8a. per copy.

LIST OF NEW BOOKS AVAILABLE FOR SALE IN THE COLLEGE BOOK DEPÔT.

Roorkee Treatise on Civil Engineering, Section XIII. Drawing for Engineer students. Part I. By Major E. H. deV. Atkinson, R.E., Principal, Thomason College, Roorkee Price per copy R3-2, including packing, postage, etc.

Hand-Book of the Thomason Engineering College, Roorkee, Illustrated. Price R6-12 per copy, including packing, postage, etc.

A LIST OF NEW BOOKS AND PERIODICALS FOR SALE AT THE LIBRARY OF THE ASIATIC SOCIETY OF BENGAL, 57, PARK STREET, CALCUTTA.

SOCIETY'S PUBLICATIONS.

Journal, Part I, Nos. 3 and 4 of 1904 @ R2.
" Part II, Nos. 3 to 5 of 1904 @ R2.
" Part III, Nos. 3 and 4 of 1904 @ R2.
Proceedings, Nos. 7 and 8 of 1904 @ 8*a*.

BIBLIOTHECA INDICA.

Bhatta Dipika. Vol. I, Fasc. 5 @ 6*a*.
Catadusani. Vol. I, Fasc. 2 @ 6*a*.
Clokavartika (English), Fasc. 5 @ 12*a*.
Catasahasrika Prajnaparamita. Part I. Fasc. 8 @ 6*a*.
Caturvarga Cintamani. Vol. V. Fasc. 2, 3 @ 6*a*.
Catapatha Brahmana. Vol. III Fasc. 5 @ 6*a*.
Mahabhasyaprodipoddyota. Vol. II, Fasc. 12 @ 6*a*.
Nityacara Pradipah. Fasc. 5 @ 6*a*.
Sradhya Kriya Kaumudi. Fasc. 6 @ 6*a*.
Tantravartika (English). Fasc. 3 @ 12*a*.
Vidhana Parijata. Vol. I, Fasc. 6 @ 6*a*.

LIST OF BOOKS PUBLISHED BY THE METEOROLOGICAL DEPARTMENT DURING THE CURRENT QUARTER.

Monthly Weather Review, July 1904. (Illustrated by 6 plates.) Quarto. Paper cover. R1.

LIST OF BOOKS PUBLISHED BY THE METEOROLOGICAL DEPARTMENT FROM 1ST JULY TO 31ST DECEMBER 1904.

Monthly Weather Review, January to June 1904. (Illustrated by 6 plates.) Quarto. Paper cover. R1 per month.

LIST OF NEW BOOKS PUBLISHED BY THE GEOLOGICAL SURVEY OF INDIA DURING THE WEEK ENDING 14th JANUARY 1905.

Records of the Geological Survey of India, Volume XXXII, Part 1. By the Director, Geological Survey of India. R1 per part or R2 per volume of 4 parts.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 4, 1905.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTES.

Lost.

The Government Promissory Note No. 034618 of the 3½ per cent. Loan of 1842-43 for ₨500 originally standing in the name of Shib Chandra Chowdhury, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the undersigned. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—HEMANGINI DASYA, Executrix,
estate, Shib Chandra Chowdhury.
Address—HEMANGINI DASYA, in the house of late Shib
Chandra Chowdhury,
Pabna.

Abstract Statement of the Uncovenanted Service Family Pension Fund for the quarter ending 30th April 1904, being the fourth quarter of the year 1903-04, compared with the corresponding quarter of the year 1902-03.

PARTICULARS.	For the quarter ending 30th April 1904. R a. p.	For the quarter ending 30th April 1903. R a. p.	Increase. R a. p.	Decrease. R a. p.
Balance in favour of the Fund at the end of the previous quarter	1,48,36 627 4 11	1,46,55,047 4 7	1,81,580 0 4	......
ADD RECEIPTS—				
Subscriptions from 1st February to 30th April 1904 in the Widows' Fund	1,61,488 15 0	1,93,192 5 8	......	31,703 6 8
Subscriptions from 1st February to 30th April 1904 in the Children's Fund	69,721 1 9	76,474 4 6	......	6,753 2 9
Income and outlay on office buildings and grounds	1,813 15 0	1,813 15 0	......	......
Fees and stamps	24 0 0	19 0 0	5 0 0	......
Amount at credit of subscribers under Rule 55 transferred to divisible surplus	2,294 9 0	871 5 0	1,423 4 0	......
Amount of pensions with interest received from Government of India on behalf of incumbents who came upon the Fund in consequence of the Mutiny of 1857	1,015 15 6	1,015 15 6	......	......
Amount of interest received from Government of India for the year 1903-04	8,93,055 8 7	8,81,249 9 0	11,805 15 7	......
Amount of fine imposed on subscriptions in arrears	102 0 6	133 1 0	28 15 6	......
TOTAL RECEIPTS	11,29,576 1 4	11,54,763 7 8	13,263 3 1	38,456 9 5
GRAND TOTAL	1,59,66,203 6 3	1,58,09,816 12 3	(A) 1,94,843 3 5	38,456 9 5
DEDUCT DISBURSEMENTS—				
Pensions payable to incumbents in the Widows' Fund	1,05,024 2 2	1,59,302 10 6	5,721 7 8	......
Pensions payable to incumbents in the Children's Fund	89,922 0 0	89,136 1 8	786 4 4	......
Establishment and contingencies	8,547 11 3	8,222 2 4	325 8 11	......
Loss by exchange on remittances out of India	10,680 4 7	13,993 2 3	......	3,312 13 8
Commission paid for money-orders	823 14 0	794 6 0	29 8 0	......
TOTAL DISBURSEMENTS	2,74,998 6 0	2,71,448 0 9	(B) 6,862 12 11	3,312 13 8
Balance in favour of the Fund	1,50,91,205 6 3	1,55,38,368 5 6	(C) 1,87,980 6 6	35,143 11 9
GRAND TOTAL	1,59,66,203 6 3	1,58,09,816 12 3	1,94,843 3 5	38,456 9 5
Proportion of divisible surplus payable to qualified members of more than five years' standing	1,06,457 7 0	1,27,228 14 0	......	20,771 7 0

	1904 Widows' Fund.	1904 Children's Fund.	1903 Widows' Fund.	1903 Children's Fund.	Increase Widows' Fund.	Increase Children's Fund.	Decrease Widows' Fund.	Decrease Children's Fund.
Number of subscribers	1,231	709	1,251	793	...	...	50	24
Ditto of incumbents	693	809	687	876	6	...	...	7
Ditto of subscribers sharing abatement	1,184	690	1,212	720	...	...	28	30

	R a. p.
A.—Net increase in grand total of receipts	1,56,386 10 0
B.—Net increase in total disbursements	3,549 15 3
C.—Net increase in balance	1,52,836 10 9

LOVELOCK & LEWES, Chartered Accountants, } Auditors.
J. C. C. GRAY, Accountant,

Published by order of the Directors,

A. E. MEDLYCOTT, Accountant.

RIVERS HOWE, Secretary.

U. S. F. P. Fund Office,
Calcutta, the 16th January 1905.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 4, 1905.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of the Governor General on the 3rd February, 1905, and is hereby promulgated for general information:—

ACT NO. I OF 1905.

An Act further to amend the Local Authorities' Loan Act, 1879.

WHEREAS it is expedient further to amend the Local Authorities' Loan Act, 1879; It is hereby enacted as follows:—

Short title.

1. This Act may be called the Local Authorities' Loan (Amendment) Act, 1905.

Amendment of Act XI of 1879, section 8.

2. In clause (*a*) of the proviso to section 8 of the Local Authorities' Loan Act, 1879, after the words "Port of Madras" the words "or the Commissioners for the Port of Rangoon" shall be inserted.

J. M. MACPHERSON,
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 4, 1905.

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PART V.

Bills introduced in the Council of the Governor General of India for making Laws and Regulations, Reports of Select Committees presented to the Council, and Bills published under Rule 23.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced in the Council of the Governor General of India for the purpose of making Laws and Regulations on the 3rd February, 1905:—

NO. 4 OF 1905.

A Bill to validate action taken under the Indian Universities Act, 1904.

WHEREAS the Indian Universities Act, 1904, authorises the Chancellor of each of the Indian Universities to make directions, declarations and orders with a view to the constitution of the Body Corporate and the appointment of the Provisional Syndicate thereof;

And whereas various directions, declarations and orders have been made in pursuance of the said authority, and Bodies Corporate and Provisional Syndicates have been constituted and appointed thereunder;

And whereas doubts have been raised as to the construction of the said Act and as to the validity of some of the said directions, declarations and orders and as to the validity of the constitution and appointment of some of the said Bodies Corporate and Provisional Syndicates, and it is expedient to remove such doubts;

It is hereby enacted as follows:—

Short title.

1. This Act may be called the Indian Universities (Validation) Act, 1905.

Validation of directions, declarations and orders.

2. All directions, declarations and orders made as aforesaid, shall be deemed to have been duly made under the Indian Universities Act, 1904.

Validation of constitution and appointment of Bodies.

3. The Bodies Corporate and Provisional Syndicates constituted and appointed as aforesaid shall be deemed to have been duly constituted and appointed under the said Act.

STATEMENT OF OBJECTS AND REASONS.

THE object of this Bill is to remove doubts as to certain points which have arisen in the construction of the provisions of the Indian Universities Act, 1904, relating to the constitution of the Senates and Provisional Syndicates. The Bill effects this by declaring the various orders issued by the Chancellors of the different Universities in connection with this subject to be valid.

H. ERLE RICHARDS.

The 2nd February, 1905.

J. M. MACPHERSON,
Secretary to the Government of India.



SUPPLEMENT TO

The Gazette of India.

No. 5.} CALCUTTA, SATURDAY, FEBRUARY 4, 1905.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The* SUPPLEMENT *and* PART VI *of the* GAZETTE *can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.*

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA *is required by Law, or which has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 a.m. on Thursday, the 2nd February 1905, based on the India Daily Weather Reports of the period.

The weather over northern India during the week under review has been much less disturbed than was the case during the previous week. The storm which was approaching India from the westward at the close of last week did not actually enter India. It passed apparently from west to east over the Himalayan range so that while snow was received at hill stations and rain in several submontane districts, the greater part of the country was unaffected by the disturbance.

On the 27th rain and snow were reported from Baluchistan and the north-west Himalayas, and rain from the plains of the Punjab and of Sind. The principal amount were 2·41" at Sonemarg, 0·80" at Minimarg, 0·70" at Cherat; and on the plains 0·45" at Peshawar, and 0·43" at Multan. On the 28th the storm mentioned above had reached Kashmir. Rain and snow had again fallen over Baluchistan and the north-west Himalayas, and rain over the Punjab plains—the principal amounts having been 1·90" at Murree, 1·66" at Sonemarg, and 1·31" at Rawalpindi. By the next morning, the 29th the storm had advanced westward and lay to the north of Sialkot, but the rainfall area had contracted and was confined to the hills and a few submontane districts—Murree reporting a fall of 1·50", Srinagar of 0·45," and Rawalpindi of 0·20".

The storm which had occasioned this disturbed weather apparently passed quickly eastward along the line of the hills, though it was not traceable from the records of the plains observations. It was succeeded by a brisk to rapid recovery of pressure and by fine weather.

On the 30th snow was reported from Murree and Srinagar, and a few drops of rain from Dibrugarh (Assam); on the 31st a light shower was again reported from Dibrugarh;

on the 1st a few flakes of snow from Srinagar, and a light shower from Kurrachi; and on the 2nd light local rain from Assam, east Bengal and the North Circars coast, but with these exceptions the weather was fine and rainless over India for the four days from January 30th to February 2nd.

The rainfall table shows that during the week, effective rain was received over the West Himalayas division, the Lahore subdivision, the North-West Dry division and Baluchistan, but that in all other divisions the weather during the week was actually or practically rainless. The average actual fall ranged from 1·63″ in the Simla subdivision, 0·45″ in the Ludhiana subdivision, and 0·41″ in the Baluchistan division to 0·22″ in the Lahore subdivision, and to 0·24″ in the North-West Dry division. The week's rainfall was in some excess in the Simla subdivision and was normal or in defect elsewhere. The deficiency was generally unimportant. The rainfall of the season to date exceeds the normal over the Gangetic Plain, West Himalayas, North-West Dry and East Coast (north) divisions and the Calcutta, Bahraich, Ranchi, Raipur, Jhansi and Jaipur subdivisions, but is less than the average elsewhere.

Another severe cold wave entered north-west India on the 29th and thence passed across northern India. During its existence the temperature in many parts of the country both by day and night was between 10° and 20° below the normal, and the following very low night readings were recorded. On the 28th January Murree 25·°0, Jacobabad 30·°0; on the 29th Murree 19·°0, Multan 33·°0; on the 30th Murree 12·°0, Khushab 28·°0; on the 31st Murree 13·°0, Sambhar and Jacobabad 26·°0; on the 1st February Murree 13·°0, Sambhar 26·°0; and on the 2nd Murree 16·°0 and Roorkee 28·°0.

RAINFALL DIVISION WITH REPRESENTATIVE STATION.	Rainfall sub-division named after representative station.	RAINFALL DATA FOR WEEK ENDING ON 2ND FEBRUARY 1905.			RAINFALL DATA FROM 2ND DECEMBER 1904 TO 2ND FEBRUARY 1905.			SEASONAL PERCENTAGE DEPARTURE FROM NORMAL.	
		Average actual rainfall.	Average normal rainfall.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall.	Excess or defect in inches.	This week.	Last week.
		Inches.	Inch.	Inch.	Inches.	Inches.	Inches.		
1. Burma Coast (Rangoon).	...	0	0·14	—0·14	0·30	0·60	— 0·30	— 50	— 35
2. Burma Wet (Bhamo).	...	0	0·12	—0·12	0·56	0·66	— 0·10	— 15	+ 4
3. Burma Dry (Mandalay).	...	0	0	0	0·44	0·41	+ 0·03	+ 7	+ 7
4. Delta of Bengal	Narayanganj	0·02	0·23	—0·21	0·33	0·98	— 0·65	— 66	— 59
	Calcutta	0	0·17	—0·17	0·99	0·59	+ 0·40	+ 68	+136
5. Brahmaputra Valley (Sibsagar).	...	0·03	0·28	—0·25	0·74	1·31	— 0·57	— 44	— 31
6. Himalayas and Sub-Himalaya, East.	Dinajpur	0	0·24	—0·24	0·20	0·71	— 0·51	— 72	— 57
	Darbhanga	0	0·29	—0·29	0·74	0·85	— 0·11	— 13	+ 32
	Bahraich	0	0·26	—0·26	2·29	1·41	+ 0·88	+ 62	+ 99
7. Indo-Gangetic Plain, East.	Burdwan	0	0·11	—0·11	1·46	0·42	+ 1·04	+248	+371
	Patna	0	0·16	—0·16	0·99	0·81	+ 0·18	+ 22	+ 52
8. Himalayas and Sub-Himalaya, West.	Simla	1·63	0·90	+0·73	8·51	4·54	+ 3·97	+ 87	+ 89
	Ludhiana	0·45	0·56	—0·11	4·93	2·97	+ 1·96	+ 66	+ 86
9. Indo-Gangetic Plain, West.	Cawnpore	0	0·17	—0·17	2·04	1·18	+ 0·86	+ 73	+102
	Lahore	0·22	0·32	—0·10	2·22	1·71	+ 0·51	+ 30	+ 44
10. N.-W. Dry Area (Bikaner).	...	0·24	0·16	+0·08	1·43	1·05	+ 0·38	+ 36	+ 34
11. Baluchistan (Quetta)	...	0·41	0·52	—0·11	4·41	2·68	+ 1·73	+ 65	+ 85
12. East Coast, North	Waltair	0·02	0·01	+0·01	1·63	1·11	+ 0·52	+ 47	+ 46
	Cuttack	0·03	0·08	—0·05	1·05	0·66	+ 0·39	+ 59	+ 76
13. East Satpuras	Ranchi	0	0·08	—0·08	1·94	0·48	+ 1·46	+304	+385
	Raipur	0	0·03	—0·03	0·78	0·56	+ 0·22	+ 39	+ 47
	Jubbulpore	0	0·08	—0·08	0·76	1·02	— 0·26	— 25	— 19
14. Central India Plateau.	Jhansi	0	0·09	—0·09	1·75	1·22	+ 0·53	+ 43	+ 55
	Jaipur	0	0·08	—0·08	1·02	0·77	+ 0·25	+ 32	+ 48
	Indore	0	0·06	—0·06	0·04	0·46	— 0·42	— 91	— 90
15. West Coast	Calicut	0	0·15	—0·15	1·11	2·81	— 1·70	— 60	— 58
	Bombay	0	0·01	—0·01	0	0·15	— 0·15	—100	—100
16. Gujarat	Ahmedabad	0	0·01	—0·01	0·05	0·09	— 0·04	— 44	— 38
	Rajkot	0	0·04	—0·04	0·05	0·17	— 0·12	— 71	— 62
17. West Satpuras (Akola).	...	0	0·01	—0·01	0·09	0·79	— 0·70	— 89	— 88
18. Deccan	Bellary	0	0	0	0·09	0·53	— 0·44	— 83	— 83
	Bijapur	0	0	0	0	0·27	— 0·27	—100	—100
	Hyderabad	0	0	0	0	0·12	— 0·12	—100	—100
19. South India	Mysore	0	0	0	0·05	0·26	— 0·21	— 81	— 81
	Madura	0	0·03	—0·03	1·41	2·81	— 1·40	— 50	— 49
20. East Coast, South (Madras).	...	0·01	0·15	—0·14	9·73	10·47	— 0·74	— 7	— 6

W. L. DALLAS,

for Meteorological Reporter to the Government of India and Director General of Indian Observatories.

J. WILSON,

Officiating Secretary to the Government of India

SIMLA:

The 2nd February 1905.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 28th January 1905.

Madras.—There was no rain during the week. Irrigation supplies are insufficient in parts throughout the Presidency except in the Circars and in the hills. Ploughing, sowing, and transplanting are in progress generally. The standing crops are withering in parts throughout the Presidency except in the Circars and in the hills. Harvests continue with poor to fair outturn. Pasture is insufficient except in the Circars, Tanjore, Malabar, and in the hills. Fodder is procurable, but is reported to be scanty in parts of Kistna, Guntur, the Deccan, Chingleput, South Arcot, Salem, and Madura. The condition of cattle is generally good. Prices of rice are stationary in nine districts; have fallen in seven others; and have slightly risen in the rest. Ragi has fallen in eight districts; has slightly risen in eleven others; and is stationary in the rest. Cholam has fallen in three districts; has slightly risen in eight others; and is stationary in the rest. Cumbu has fallen in four districts; has slightly risen in five others; and is stationary in the rest.

Bombay.—There was slight rain during the week in parts of Sindh. The rainfall is insufficient in parts of Gujarat and the Deccan. The standing crops have been slightly damaged by blight in parts of Poona and by frost in parts of Sindh, the Panch Mahals, and Baroda; they are also suffering from insufficient moisture in parts of Gujarat, the Deccan, and the Karnatak; and are generally in good condition elsewhere. Threshing of autumn crops is almost completed in Kanara and continues in parts of Larkana, Khandesh, Nasik, and Poona. Harvesting of spring crops is in progress in parts of the Panch Mahals, Broach, Khandesh, Ahmednagar, Satara, Bijapur, and Belgaum. Cotton has been slightly damaged by frost in parts of Hyderabad and Wadhwan; by blight in parts of Dharwar; and is withering in parts of Broach, Bijapur, and Dharwar. Picking is nearly completed in Thar and Parkar, and continues in parts of Gujarat and Khandesh. The fodder-supply is sufficient except in parts of Karachi, Larkana, Hyderabad, Thar and Parkar, Broach, Surat, Khandesh, Satara, and Baroda. Agricultural stock is sufficient and generally in good condition. The water-supply is adequate except in parts of the Panch Mahals, Nasik, Satara, Bijapur, and Baroda. Prices have fallen in three districts; risen in three districts; and are stationary elsewhere. The daily average numbers on relief works in Kaira for the week ending 21st January were:— workers 2,373; dependants 204; gratuitously relieved in villages 7; total 2,584.

Bengal.—Light showers are reported from most of the districts in the Province. The rainfall has been generally beneficial to the standing crops, but slight damage has been caused by hail in a few places. Threshing of winter paddy continues. There is no want of fodder or water. The price of common rice has risen in ten districts, has fallen in five and is stationary in the remainder.

United Provinces.—Rain has fallen in all but eight districts, accompanied by falls of hail in Bahraich, Cawnpore, and Basti and a fall of snow in Almora. The standing crops have been slightly damaged by frost in seven districts and by rust and insects in places; prospects are otherwise favourable. The poppy crop is flowering in parts and is being weeded and irrigated. Sugarcane pressing continues. Markets are well stocked. Prices remain stationary.

Punjab.—Rain has fallen during the week in all districts except Hissar and Delhi. Prices have remained unchanged for the most part except for a downward tendency in Ambala, Jullundur, and Rawalpindi. Harvesting of spring crops except sugarcane has practically ended in Shahpur. Ploughings for extra spring crops as well as for autumn crops continue in Amritsar; also pressing of sugarcane in Jullundur, Ferozepore, Lahore, Amritsar, and Sialkot. Tobacco is being cultivated in Delhi. Lands are being prepared for next sugarcane and cotton crops in Lahore. The recent rain has benefited the standing crops whose condition is good to average. The outturn of sugarcane is average. Turnips have been damaged by "tela" (an insect) in parts of Multan. Cattle are generally in good condition. Fodder is sufficient in all districts except in parts of Lahore, Shahpur, and Mianwali.

North-West Frontier Province.—Good rain has fallen all over the province during the week benefitting the spring crops. Fruit trees have been slightly damaged by the intense cold. Sowings of sugarcane and vegetables have commenced in Bannu. The condition of cattle and of the standing spring crops is average in Dera Ismail Khan, and fair elsewhere. Stocks of food-grains are sufficient. Fodder is procurable. Prices are slightly rising.

Burma.—Rain fell in the Myitkyina district only during the week. The reaping of wet weather paddy has been completed in Akyab, Kyaukpyu, Bassein, Katha, Shwebo, Sagaing and Lower Chindwin and threshing and winnowing are almost general. Ploughing for dry weather paddy has commenced in Shwebo and has been completed in Magwe and sowing of the same has commenced in Katha and has been completed in Thayetmyo. Plucking of cotton, reaping of juar, and planting of wheat, gram, and tobacco are still in progress. The crop prospects are good. The price of paddy has fallen considerably in Myaungmya and slightly in the Southern Shan States, it has risen slightly in two other districts, but is otherwise unchanged.

Central Provinces.—The weather has been cold and occasionally cloudy, but with no rain. A light hailstorm passed over parts of the Nagpur tahsil during the week. The harvesting and threshing of autumn crops and picking of cotton have practically been completed. The spring crops are generally in good condition and reaping has commenced in places. Slight damage to crops has been caused by frost in parts of Saugor, Damoh, Jubbulpore, Narsinghpur, Hoshangabad, Betul, Chhindwara, and Balaghat; by rust in Jubbulpore; by cloudy weather in Raipur; and by the recent hail in Nagpur, Bhandara, and Balaghat. There was a heavy fall of snow on the night of the 24th at Pachmarhi. Scarcity of fodder and water continues in Amraoti and of water in the Katol tahsil of Nagpur. Prices are fairly steady.

Assam.—There was no rain during the week except in Lakhimpur. Hoeing and pruning of tea continue. Harvesting of late rice is nearly finished. Gathering of pulses, cotton, and mustard and pressing of sugarcane are in progress. The outturn of rice and cotton is generally good. Prospects of mustard, pulses, and sugarcane are fair. Ploughing for early and late rice and for jute has commenced. Prices of common rice—Silchar 19; Sylhet 18; Dhubri, Tezpur, Nowgong, and Sibsagar 16; and Gauhati and Dibrugarh 14 seers per rupee.

Mysore.—Prices are generally steady. The prospects of the season are fair in Bangalore and Shimoga, but indifferent in other parts of the Province. Cattle are healthy. Water and fodder are available except in parts of the Tumkur, Mysore, Hassan, and Chitaldroog districts, where they are getting scarce.

Coorg.—Picking of coffee and threshing of rice continue. Prices of food-grains are stationary. Water and fodder are sufficient.

Hyderabad.—There was no rain during the week. The spring crops are in bad condition in ten taluks and withering in three; elsewhere the harvest is progressing. Late rice sowings continue and are being weeded. Prices—wheat $13\frac{3}{8}$; coarse rice $9\frac{3}{4}$; juar $23\frac{1}{4}$ seers per rupee.

Rajputana.—The average rainfall of the week varied from 3 to 51 cents in Bikaner Marwar, Jaisalmer, Jaipur, Alwar, Dholpur, Ajmer-Merwara, and showers are reported from parts of Kotah. The watering of spring crops is in progress. The standing crops and their prospects are fair except in some parts of the Agency. Damage by frost is reported from Sirohi, Bundi, Tonk, Kotah, Jhalawar, Kishengarh, Alwar, Karauli, and Ajmer-Merwara. Agricultural stock is generally in fair condition. Fodder is sufficient. Prices are rising in five States; falling in two; and are steady elsewhere.

Central India.—The rainfall of the week was general in Baghelkhand and in part of Gwalior, but there was none elsewhere. Agricultural operations are in progress. The crops have been slightly damaged by hailstorms and the recent cold in Indore, Bhopal, Baghelkhand, Bundelkhand and Bhopawar. Agricultural stock and pasturage are generally good. Pasturage is indifferent in parts of Indore. Prices are rising in Bhopal and Baghelkhand; are normal in Indore and Gwalior; and are steady in Bundelkhand and Bhopawar. Opium has been damaged in Bhopal by frost and in parts of Indore, and Bhopawar by the severe cold.

Kashmir.—The weather is snowy and extremely cold. Prices are almost stationary.

Jammu.—There was good rain in the Jammu, Riasi, Akhnoor, and Ranbirsinghpura tahsils during the week. Prices are stationary. Wheat sells from 13 to 24, and maize 13 to 38 seers per rupee. The condition of the standing crops is fair. Fodder is sufficient. The recent rain has been beneficial to the standing crops.

Nepal.—Rainfall 0·23. The weather has been frosty and very cold. The standing crops are doing well. The price of rice is 7 seers per rupee.

J. WILSON,

Officiating Secretary to the Government of India.

GOVERNMENT OF INDIA

DEPARTMENT OF REVENUE AND AGRICULTURE

IMPORTS OF COTTON, WHEAT, LINSEED, INDIGO, JUTE, TEA, AND RICE

QUANTITY (in hundredweight) of COTTON imported by rail and river and by sea into CALCUTTA, the City of BOMBAY, and KARÂCHI, in November 1904, and from 1st January to 30th November 1904, and in the corresponding periods of 1902 and 1903.

Whence exported	Calcutta			City of Bombay			Karâchi			TOTAL		
	1902	1903	1904	1902	1903	1904	1902	1903	1904	1902	1903	1904
	Imports in November											
By Rail and River—												
Assam	51	...	...	...	...	...	...	...	...	51	...	...
Bengal	2,288	1,978	1,113	...	...	..	...	...	...	2,283	1,978	1,113
U. P. of Agra & Oudh	48,995	41,620	37,550	126,050	103,852	153,604	5	..	14	175,051	145,472	191,168
Panjab	2,037	4,557	12,322	38,728	44,475	75,951	33,008	65,981	100,831	73,773	115,013	189,104
Sind	...	...	...	...	...	...	7,282	16,238	39,946	7,282	16,238	39,946
Raj. & C. India	...	2,143	...	1,259	3,280	9,152	...	...	164	1,259	5,423	9,316
Bombay	...	...	...	21,690	96,009	22,902	...	...	...	21,690	96,009	22,902
Cent. Provs. and Berar	...	...	4,423	162,416	95,082	208,630	...	...	...	162,416	95,082	213,053
Nizam's Territory	...	...	...	...	4,842	9,091	...	...	...	...	4,842	9,091
Madras	...	...	...	...	...	17	...	...	...	...	...	17
Mysore	...	...	...	...	...	...	...	...	..	...	...	...
TOTAL	53,372	50,298	55,408	350,143	347,540	479,347	40,295	82,219	140,955	413,810	480,057	675,710
By Sea—												
Bengal	764	339	96	14	636	...	...	...	.	778	975	96
Bombay	896	...	288	874	699	691	...	929	1,162	1,770	1,028	2,141
Sind	...	...	...	1,365	14,101	43,383	...	...	...	1,365	14,101	43,383
Madras	6	...	549	369	1,008	1,271	...	...	..	375	1,008	1,820
Burma	2,610	470	737	...	...	...	..	...	...	2,610	470	737
Non-Br. Ports in India	...	...	...	4,329	7,738	3,231	...	...	..	4,329	7,738	3,231
Foreign countries	110	...	...	4,290	1,692	17,212	...	...	...	4,400	1,692	17,212
TOTAL	4,380	809	1,670	11,241	25,874	65,788	...	929	1,162	15,627	27,612	68,620
TOTAL IMPORTS	57,758	51,107	57,078	361,384	373,414	545,135	40,295	83,148	142,117	459,437	507,669	744,330
	Imports to end of November											
By Rail and River—												
Assam	20,174	4,405	24,033	...	...	...	...	...	...	20,174	4,405	24,033
Bengal	80,859	52,077	75,244	...	...	...	...	..	...	80,859	52,077	75,244
U. P. of Agra & Oudh	355,062	242,140	168,007	830,863	544,740	305,087	172	6	1,130	1,186,097	786,886	474,824
Panjab	43,088	36,360	46,753	270,289	224,525	191,662	275,899	496,440	579,668	589,276	757,325	818,083
Sind	..	...	...	...	...	...	324,231	352,804	285,365	324,231	354,804	285,370
Raj. & C. India	30,827	42,723	19,427	387,453	561,652	279,256	2,609	27,304	27,739	420,891	631,679	326,422
Bombay	...	160	12	1,954,695	2,617,925	2,596,373	...	...	...	1,954,695	2,618,085	2,596,385
Cent. Provs. and Berar	15,933	1,230	17,162	2,043,651	2,662,078	2,138,557	...	...	...	2,059,584	2,663,308	2,155,719
Nizam's Territory	...	...	...	307,117	359,228	201,630	...	...	...	307,117	359,228	201,630
Madras	16	...	1	52,310	24,759	21,939	...	...	...	52,326	24,759	21,940
Mysore	...	...	...	4,838	1,695	101	...	...	...	4,838	1,695	101
TOTAL	515,959	379,095	351,239	5,851,221	6,996,602	5,734,605	602,911	876,554	893,903	7,000,091	8,252,251	6,979,747
By Sea—												
Bengal	15,409	50,621	59,969	1,077	2,171	299	...	..	.	16,486	52,792	60,268
Bombay	5,180	1,828	14,691	5,164	8,566	18,621	4	1,976	3,301	10,348	12,370	36,613
Sind	...	..	...	182,408	183,003	155,761	1	...	...	182,409	183,003	155,761
Madras	14,993	2,251	20,177	8,300	5,338	37,095	...	...	...	23,293	7,589	57,272
Burma	19,402	12,901	32,984	900	7,489	1,218	...	...	...	20,302	20,450	34,202
Non-Br. Ports in India	...	...	...	427,864	858,998	1,084,249	...	1	4	427,864	858,999	1,084,253
Foreign countries	585	393	3,266	72,868	23,298	72,255	...	81	130	73,453	23,772	75,651
TOTAL	55,569	68,054	131,087	698,581	1,088,863	1,369,498	5	2,058	3,435	754,155	1,158,975	1,504,020
TOTAL IMPORTS	601,528	447,149	482,326	6,549,802	8,085,465	7,104,103	602,916	878,612	897,338	7,754,246	9,411,226	8,483,767

QUANTITY (in hundredweight) of WHEAT imported by rail and river and by sea into CALCUTTA, the City of BOMBAY, and KARACHI, in November 1904, and from 1st January to 30th November 1904, and in the corresponding periods of 1902 and 1903

Whence exported	Calcutta			City of Bombay			Karáchi			TOTAL		
	1902	1903	1904	1902	1903	1904	1902	1903	1904	1902	1903	1904
	Imports in November											
By Rail and River—												
Assam	...	...	...	...	...	...	...	..	...	..	...	...
Bengal	22,673	37,765	153,264	...	4	...	...	..	..	22,673	37,769	153,264
U. P. of Agra & Oudh	234,692	504,071	639,098	89,364	124,940	275,069	93,862	196,208	265,116	417,918	825,219	1,179,283
Panjab	...	...	...	58,619	93,926	79,508	632,937	1,583,342	1,355,800	691,556	1,677,268	1,435,368
Sind	...	...	...	...	...	...	156,695	69,935	165,118	156,695	69,935	165,118
Raj. & C. India	...	...	...	2,053	25,687	14,745	...	...	...	2,053	25,687	14,745
Bombay	...	...	...	9,345	37,928	78,538	...	...	...	9,345	37,928	78,538
Cent. Provs. and Berar	...	...	3,660	42,869	221,131	120,068	...	...	...	42,869	221,131	123,728
Nizam's Territory	...	...	...	...	112	9,165	...	...	...	...	112	9,165
Madras	...	...	...	...	185	...	...	...	...	...	185	...
Mysore	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	257,365	541,836	796,022	202,250	503,913	577,093	883,494	1,849,485	1,786,094	1,343,109	2,895,234	3,159,209
By Sea—												
Bengal	...	...	...	...	...	..	...	...	...	...	...	...
Bombay	6	...	...	783	27,144	...	...	2	...	789	27,146	...
Sind	...	...	...	114,004	80,031	24,944	...	...	...	114,004	80,031	24,944
Madras	...	...	...	...	33	...	...	...	...	...	33	..
Burma	...	...	...	...	...	2,535	...	...	...	...	...	2,535
Non-Br. Ports in India	...	...	...	2,001	42,388	1,530	...	11,541	...	2,001	53,929	1,530
Foreign countries	...	...	...	53	...	...	...	...	...	53	...	...
TOTAL	6	...	...	116,841	149,596	29,009	...	11,543	...	116,847	161,139	29,009
TOTAL IMPORTS	257,371	541,836	796,022	319,091	653,509	606,102	883,494	1,861,028	1,786,094	1,459,956	3,056,373	3,188,218
	Imports to end of November											
By Rail and River—												
Assam	...	1,276	518	...	...	...	...	...	...	...	1,276	518
Bengal	577,959	463,097	1,476,696	5,834	153	48	...	...	...	583,793	463,250	1,476,744
U. P. of Agra & Oudh	2,123,164	5,209,584	9,442,150	324,900	773,957	2,470,675	255,575	1,152,350	2,596,656	2,703,699	7,135,891	14,509,521
Panjab	52,710	3,417	4,214	438,647	678,195	567,090	8,673,080	13,391,540	20,038,636	9,164,437	14,073,152	20,609,940
Sind	...	...	...	...	4	2	1,192,684	1,161,482	2,120,778	1,192,684	1,161,484	2,120,780
Raj. & C. India	988	552	9,055	14,312	156,599	280,764	...	404	4,750	15,300	157,555	294,569
Bombay	...	...	1	31,133	332,718	678,618	...	...	...	31,133	332,718	678,619
Cent. Provs. and Berar	4,307	7,814	16,886	472,454	2,058,012	2,536,481	...	...	...	476,761	2,065,826	2,553,367
Nizam's Territory	...	...	...	212	177	20,424	...	...	...	212	177	20,424
Madras	...	...	...	...	242	...	...	...	...	...	242	...
Mysore	...	...	...	...	...	442	...	...	...	...	...	442
TOTAL	2,759,128	5,685,740	10,949,520	1,287,552	4,000,055	6,560,544	10,121,339	15,705,776	24,760,860	14,163,019	25,391,571	42,270,924
By Sea—												
Bengal	...	...	...	19,488	85	88	...	...	...	19,488	85	88
Bombay	6	...	...	11,230	99,571	70,754	1	2	135	11,237	99,573	70,889
Sind	...	...	...	1,314,855	733,000	487,665	22	...	2	1,314,877	733,000	487,667
Madras	...	...	...	995	323	36	...	...	...	995	323	36
Burma	...	1,224	...	11,041	217	8,680	...	...	...	11,041	1,441	8,656
Non-Br. Ports in India	...	...	...	35,543	381,184	138,837	...	52,593	17,535	35,543	433,777	156,372
Foreign countries	...	7	77	730	18,670	40	...	9	...	736	18,686	117
TOTAL	6	1,231	77	1,394,488	1,233,050	706,106	23	52,604	17,672	1,394,517	1,286,885	723,855
TOTAL IMPORTS	2,759,134	5,686,971	10,949,597	2,682,040	5,233,105	7,266,650	10,121,362	15,758,380	24,778,532	15,562,536	26,678,456	42,994,779

QUANTITY (in hundredweight) of LINSEED imported by rail and river and by sea into CALCUTTA, the City of BOMBAY, and KARACHI, in November 1904, and from 1st January to 30th November 1904, and in the corresponding periods of 1902 and 1903

Whence exported	Calcutta			City of Bombay			Karáchi			TOTAL		
	1902	1903	1904	1902	1903	1904	1902	1903	1904	1902	1903	1904
Imports in November												
By Rail and River—												
Assam	...	2,631	245	...	...	...	...	...	...	...	2,631	245
Bengal	115,140	217,589	263,910	...	...	...	...	...	...	115,140	217,589	263,910
U. P. of Agra & Oudh	45,705	88,245	104,309	1,842	5,798	10,722	...	...	...	47,547	94,043	115,031
Panjab	...	...	...	3,369	29	157	19,628	2,286	908	22,997	2,315	1,065
Sind	...	...	...	...	...	...	...	41	...	...	41	...
Raj. & C. India	494	1,585	...	6,675	11,840	31,886	...	...	...	7,169	13,425	31,886
Bombay	...	...	...	10,609	17,214	25,995	...	...	...	10,609	17,214	25,995
Cent. Provs. and Berar	...	...	1,167	11,667	27,188	26,687	...	...	...	11,667	27,188	27,854
Nizam's Territory	...	...	...	3,242	26,653	25,153	...	...	...	3,242	26,653	25,153
Madras	...	...	...	71	333	310	...	...	...	71	333	310
Mysore	...	...	...	4	...	...	...	...	...	4	...	...
TOTAL	161,339	310,050	369,631	37,479	89,055	120,910	19,628	2,327	908	218,446	401,432	491,449
By Sea—												
Bengal	...	132	...	...	...	...	...	...	...	...	132	...
Bombay	...	...	...	...	...	3	...		...	...	...	3
Sind	...	...	...	13,863	3,222	129	...	...	...	13,863	3,222	129
Madras	...	...	...	...	...	...	...	...	...	...	...	...
Burma	...	...	...	...	...	...	...	...	...	...	...	...
Non-Br. Ports in India	...	...	...	143	257	471	...	...	...	143	257	471
Foreign countries	...	...	...	1,277	421	1,210	...	...	...	1,277	421	1,210
TOTAL	...	132	...	15,283	3,900	1,813	...	...	...	15,283	4,032	1,813
TOTAL IMPORTS	161,339	310,182	369,631	52,762	92,955	122,723	19,628	2,327	908	233,729	405,464	493,262
Imports to end of November												
By Rail and River—												
Assam	46,532	92,662	85,287	...	...	...	...	...	...	46,532	92,662	85,287
Bengal	1,947,839	2,969,334	4,107,089	137	...	...	...	...	...	1,947,976	2,969,334	4,107,089
U. P. of Agra & Oudh	1,345,522	1,718,210	2,081,540	471,979	509,862	628,315	4,284	13,734	8,459	1,821,785	2,241,806	2,718,314
Panjab	995	...	...	36,975	9,094	2,037	85,935	44,367	15,687	123,905	53,461	17,724
Sind	...	...	...	...	...	...	...	747	...	...	747	...
Raj. & C. India	1,605	23,477	39,642	147,736	502,861	835,126	...	358	135	149,341	526,696	874,903
Bombay	...	..	...	206,914	520,406	712,316	...	...	...	206,914	520,406	712,316
Cent. Provs. and Berar	14,422	251	25,389	594,311	489,072	760,301	...	...	...	608,733	489,323	785,690
Nizam's Territory	...	...	...	383,807	816,292	1,195,972	...	...	...	383,807	816,292	1,195,972
Madras	3,535	...	40	20,676	19,814	48,599	...	...	...	24,211	19,814	48,639
Mysore	...	...	...	2,091	1,252	85	...	...	...	2,091	1,252	85
TOTAL	3,360,450	4,803,940	6,338,987	1,924,626	2,868,653	4,182,751	90,219	59,206	24,281	5,375,295	7,731,799	10,546,019
By Sea—												
Bengal	1,270	424	319	...	...	...	...	...	..	1,270	424	319
Bombay	...	...	...	34	1,743	203	...	10	2	34	1,753	205
Sind	...	...	...	46,973	12,201	14,496	...	..	...	46,973	12,201	14,496
Madras	...	...	...	...	...	...	...	...	...	...	...	...
Burma	...	...	...	...	...	...	...	...	...	...	...	...
Non-Br. Ports in India	...	...	...	34,066	15,064	56,787	...	...	..	34,066	15,064	56,787
Foreign countries	...	8	...	5,665	6,200	3,919	...	4	15	5,665	6,214	3,934
TOTAL	1,270	432	319	86,738	35,208	75,405	...	14	17	88,008	35,654	75,741
TOTAL IMPORTS	3,361,720	4,804,372	6,339,306	2,011,364	2,903,861	4,258,156	90,219	59,220	24,298	5,463,303	7,767,453	10,621,760

QUANTITY (in hundredweight) of INDIGO imported by rail and river and by sea into CALCUTTA, the City of BOMBAY, and KARACHI, in November 1904, and from 1st January to 30th November 1904, and in the corresponding periods of 1902 and 1903

Whence exported	Calcutta			City of Bombay			Karáchi			TOTAL		
	1902	1903	1904	1902	1903	1904	1902	1903	1904	1902	1903	1904
Imports in November												
By Rail and River—												
Assam	...				..	.		..				...
Bengal	2,836	2,497	1,842	.	..	1			.	2,836	2,497	1,843
U. P. of Agra & Oudh	2,385	1,754	184	...	.	..		.		2,385	1,754	184
Panjab	.	53		.	..		236	332	151	236	385	151
Sind	...			...	..	.	199	108	86	199	108	86
Raj. & C. India	...	14	...	58	.	9				55	14	9
Bombay				2	...	.	..			2	...	...
Cent. Provs. and Berar	.	...	..	.	5		.		...		5	...
Nizam's Territory				298	82	113	.	.	.	298	82	113
Madras	...		.	25	82	317	.	.		25	82	317
Mysore	...	...		.		...				.	.	
TOTAL	5,221	4,318	2,026	383	169	440	435	440	237	6,039	4,927	2,703
By Sea—												
Bengal	...	...	...	...		...				...	.	...
Bombay	.	.	...				...		...	...	.	...
Sind	..	.		741	362	333	.	.	...	741	362	333
Madras	..				...		.			..		..
Burma	...	.	...				.	..		...	...	..
Non-Br. Ports in India		..	...	...						...	...	...
Foreign countries	97	...		...	9	53		..	.	97	9	53
TOTAL	97	.	..	741	371	386		..	.	838	371	386
TOTAL IMPORTS	5,318	4,318	2,026	1,124	540	826	435	440	237	6,877	5,298	3,089
Imports to end of November												
By Rail and River—												
Assam	...			.		..		.	.	...	...	...
Bengal	21,734	7,712	11,405	..	5	15	.	...	..	21,734	7,717	11,420
U. P. of Agra & Oudh	4,603	2,788	1,717	7	27	16	..	.	..	4,010	2,815	1,733
Panjab	..	53	.			1	2,321	3,071	3,172	2,321	3,124	3,173
Sind	..	..		26	...	7	1,459	1,738	1,822	1,485	1,738	1,829
Raj. & C. India	...	14	...	76	235	19	...	...	...	76	249	19
Bombay	..	..		66	32	12	..	..	...	66	32	12
Cent. Provs. and Berar	..	..	2	2	20	4	..	...	.	2	20	6
Nizam's Territory	..	..	.	849	750	332	..	..	..	849	750	332
Madras	...	...	..	236	780	1,860	...	.	..	236	780	1,860
Mysore	.	..		5	...	...	..		..	5	...	...
TOTAL	26,337	10,567	13,124	1,267	1,849	2,266	3,780	4,809	4,994	31,384	17,225	20,384
By Sea—												
Bengal	18	5	10	73	70	155	.	..		91	81	165
Bombay	...		..	...		.	5	...	5	5	...	5
Sind	.	.	...	3,468	3,964	2,800	...	...	...	3,468	3,964	2,806
Madras	16	...	...	43	6	...	.	.	..	59	6	...
Burma	10	...	..	...	.	..	.	...		10	..	...
Non-Br. Ports in India	..	..	1	...		9	...	...	...	...	...	10
Foreign countries	438	7	...	467	112	406	..	2	...	905	121	406
TOTAL	482	12	11	4,051	4,158	3,376	5	2	5	4,538	4,172	3,398
TOTAL IMPORTS	26,819	10,579	13,135	5,318	6,007	5,642	3,785	4,811	4,999	35,922	21,397	23,776

QUANTITY (in hundredweight) of JUTE, TEA, and RICE imported by rail and river and by sea into CALCUTTA, in November 1904, and from 1st January to 30th November 1904, and in the corresponding periods of 1902 and 1903

Whence exported	JUTE			TEA			RICE		
	1902	1903	1904	1902	1903	1904	1902	1903	1904
Imports in November									
By Rail and River –									
Assam	17,551	27,935	26,2[illegible]2	119,536	142,212	127,340	671	2,915	316
Bengal	1,859 22	2,610,009	2,540,250	57,560	53,416	53,747	306,824	507,209	473,801
United Provinces of Agra and Oudh	1,711	1,192	5,501	208	223	50	9	336	533
Panjab	.	...	..	..	404	5	21	11	...
Rajputana and Central India	...	...		.		..		..	2
Bombay	.	.		..		.		.	...
Central Provinces and Berar	222	...	4	..	...		2	528	8,356
Nizam's Territory	.	.	..		.	..	...	..	...
Madras						..	6	105	
TOTAL	1,908,706	2,039,196	2,572,077	177,364	196,313	181,145	367,533	511,244	483,008
By Sea–									
Bengal	13,315	11,062	..	1,051	622	656	3,702	1,069	...
Bombay		...		9	.		6	...	..
Madras		...	271	40	76		.	.	...
Burma		..			.	.	4,784	4,324	3,127
Non-British Ports in India								.	.
Foreign countries		30	14	127	170	113	35	251	395
TOTAL	13,315	11,092	265	1,227	1,068	702	8,527	6,244	3,522
TOTAL IMPORTS	1,922,021	2,050,285	2,572,302	178,591	197,381	181,914	376,060	517,488	486,530
Imports to end of November									
By Rail and River–									
Assam	113,114	85,328	124,453	960,690	930,594	920,802	96,070	27,410	67,658
Bengal	17,125,003	11,157,997	13,913,114	331,471	352,942	329,517	6,479,209	6,613,390	7,331,390
United Provinces of Agra and Oudh	7,064	32,804	10,535	2,412	1,504	1,210	927	2,950	3,811
Panjab	...	..	..	343	2,809	2,121	515	270	330
Rajputana and Central India	19		.	...	8	1	...	...	16
Bombay	...		.	...		...	..	...	.
Central Provinces and Berar	266	194	4	1	2	...	20,451	827	8,517
Nizam's Territory	..	.	...	..	..	...	...	2	3
Madras	...	...	.	...	1	4	11,128	417	31,078
TOTAL	17,240,360	11,270,383	14,054,109	1,494,973	1,287,800	1,253,743	6,608,360	6,645,323	7,443,403
By Sea–									
Bengal	52,365	22,723	33,282	7,291	6,910	6,934	130,561	99,668	120,747
Bombay	...	..	...	16	5	168	70	280	134
Madras	...	...	10,052	750	658	476	...	2,291	687
Burma	..	..	.	2	70	3	650,948	134,600	58,539
Non-British Ports in India	..	..	...	.	.	...	...	...	...
Foreign countries	36	5,977	156	1,319	1,261	1,990	214	908	1,331
TOTAL	52,401	28,700	43,490	9,408	8,904	9,571	781,829	237,747	181,438
TOTAL IMPORTS	17,298,767	11,305,083	14,097,599	1,304,381	1,296,764	1,263,314	7,390,189	6,883,070	7,624,8[illegible]

J. A. ROBERTSON
Director-General of Statistics

WHOLESALE AND RETAIL PRICES IN THE SECOND HALF OF DECEMBER 1904 OF

Rice	Maize	Turmeric
Wheat and flour	Gram and pulse	Grass and straw
Barley	Ghi	Jawar stalks
Jawar and bajra	Sugar	Bhusa
Ragi	Salt	Sheep, goats, and bullocks
Kangni	Tobacco	

GOVERNMENT OF INDIA

FINANCE AND COMMERCE DEPARTMENT

WHOLESALE PRICES FOR THE SECOND HALF OF DECEMBER

Districts	Rice, unhusked 1904	Rice, unhusked 1903	Rice, husked 1904	Rice, husked 1903	Wheat 1904	Wheat 1903	Flour (wheat) 1904	Flour (wheat) 1903	Barley 1904	Barley 1903	Jawar 1904	Jawar 1903
Burma*—												
Tenasserim—												
Mergui	...	...	...	...	...	...	...	...	...	...	...	...
Tavoy	...	...	27·50	29·23	...	...	...	...	...	...	...	...
Moulmein and Amherst	...	...	35·16	35·55	55·65	55·65	...	...	...	...	...	...
Pegu (deltaic)—												
Rangoon	...	...	25	22·51	28·07	27·59	...	...	...	...	...	...
Thôngwa	...	...	31·68	31·68	...	...	...	...	...	...	...	...
Bassein	...	...	32·19	41·29	...	...	...	...	...	...	...	...
Pegu (inland)—												
Henzada	...	...	28·19	27·59	...	...	...	...	...	...	...	...
Toungoo	...	..	26·89	33·86	...	...	...	...	...	...	...	...
Upper Burma—												
Mandalay	...	..	33·16	33·16	21·63	38·1	...	...	...	...	...	...
Bamo	...	...	...	...	...	...	...	...	...	...	...	...
Pakôkku	...	...	32	38·1	...	...	...	...	...	...	...	...
Arakan—												
Kyaukpyu	...	..	...	...	...	...	...	...	...	...	...	...
Akyab	...	..	30·77	36·36	...	...	...	...	...	...	...	...
Assam—												
Brahmaputra—												
Goálpára	12·5	12·5	30	27·5	...	...	...	...	...	...	...	..
Gauhati	...	...	25	26·25	...	...	...	..	...	...	...	...
Bengal*—												
Eastern—												
Chittagong	...	...	27·5	27·5	...	...	...	...	...	...	...	...
Dacca	...	...	26·25	26·25	23·12	22·5	...	...	14·37	22·5	...	...
Deltaic—												
Midnapur	...	...	25	25	...	...	...	...	...	...	...	...
Calcutta	...	...	40	40	30	30	...	...	23·75	25	...	23·75
Central—												
Bardwan	...	...	29·37	30	...	...	...	...	...	...	...	...
Pabna	...	...	25·94	23·12	22·5	26·09	...	...	...	...	...	...
Northern—												
Rangpur	...	...	26·25	24·37	30	33·33	...	...	...	...	...	...
Orissa—												
Cuttack	...	...	23·28	20·16	27·19	30	...	...	...	...	...	...
Bihár, south—												
Patna	...	...	23·12	24·37	23·12	23·12	...	...	13·12	13·75	...	15
Bihár, north—												
Bhágalpur	...	...	24·37	28·75	24·37	26·41	...	...	15·62	20	...	...
Muzaffarpur	...	...	26·56	25	26·56	25	...	...	13·75	14·53	...	...
United Provinces:												
(a) Agra—												
Eastern—												
Benares	15·83	15·99	31·93	27·13	25·47	25·78	31·93	31·04	15·47	17·5	15·47	17·5
Central—												
Cawnpore	13·33	16·67	25·78	29·63	23·54	24·22	25·78	28·59	12·5	16·67	12·08	15·68
Jhánsi	16·51	15·18	35·57	40·99	25·36	27·08	...	...	15·42	12·92	15·42	12·5
Western—												
Meerut	...	...	36·35 to 50	36·46 to 50	23·88	24·22	29·06	29·58	14·79	18·18	15·36	16·67
Agra	25	23·59	55·16	47·08	26·67	25	32·66	28·54	14·58	15·68	16·46	14·01
Submontane, west—												
Shahjahánpur	14·22	...	...	...	23·12	24·22	...	...	13·59	14·70	15·36	...
(b) Oudh—												
Southern—												
Lucknow	15·83	17·76	27·6	31·98	23·12	24·22	28·59	30·73	12·13	15·86	12·5	17·76
Northern—												
Fyzabad	15·42	18·12	36·25	40	24·22	25	...	...	14·27	15·86	...	17·5

* The figures under "Rice, husked" represent the prices of common rice

(*The figures state prices in rupees per ten maunds*)

Bajra		Ragi		Maize		Gram		Arhar dál		Ghi		Districts
1904	1903	1904	1903	1904	1903	1904	1903	1904	1903	1904	1903	
												Burma—
												Tenasserim—
...	...	...	...	...	...	...	...	...	...	...	...	Mergui
...	...	...	...	...	...	...	...	...	...	...	...	Tavoy
...	...	...	...	...	...	40·76	40·76	50	50	...	...	Moulmein and Amherst
												Pegu (deltaic)—
...	...	...	...	...	...	21·05	24·06	32·65	25·81	...	...	Rangoon
...	...	...	...	...	...	...	...	...	...	...	...	Thôngwa
...	...	...	...	...	...	28·19	37·65	...	...	...	...	Bassein
												Pegu (inland)—
...	...	...	...	...	...	33·87	..	45·71	48·12	...	...	Henzada
...	...	...	...	...	...	36·99	36·99	...	...	...	...	Toungoo
												Upper Burma—
...	...	...	...	14·29	...	26·67	31·53	45·71	47·76	...	...	Mandalay
...	...	...	...	...	...	...	...	...	...	...	...	Bamo
...	...	...	...	...	...	16·67	30·05	40·25	41·29	...	...	Pakôkku
												Árakan—
...	...	...	...	...	...	...	...	...	...	...	...	Kyaukpyu
...	...	...	...	...	...	38 1	40	50	50	...	..	Akyab
												Assam—
												Brahmaputra—
...	...	...	...	...	...	...	...	...	...	...	...	Goálpára
...	...	...	...	...	...	...	...	...	...	...	...	Gauhati
												Bengal—
												Eastern—
...	...	...	...	...	...	35	30	38·75	43·75	360	355	Chittagong
...	...	...	...	...	...	24·37	25	23 75	29·37	450	400	Dacca
												Deltaic—
...	...	...	...	...	...	25 to 32·5	26·25 to 30	35	40	345	330	Midnapur
26·25	26·25	...	...	22·5	23·75	27·5	25	40	42·5	370	390	Calcutta
												Central—
...	...	...	...	...	...	23·12	24·37	30·62	30	335	320	Burdwan
...	...	...	...	...	...	22·5	26·56	33·75	41·09	520	530	Pabna
												Northern—
...	...	...	...	...	22·19	23·75	26·25	30	37·81	350	329·06	Rangpur
												Orissa—
...	...	...	...	...	...	21·56	21·56	18·28	25	340	330	Cuttack
												Bihár, south—
...	...	...	13·12	14·37	14·37	18·12	18·12	21·87	21·87	290	280 to 295	Patna
												Bihár, north—
...	...	...	...	13·75	13·75	20·62	20	26·25	33·12	340	316·87	Bhágalpur
...	...	15·94	13·91	13·75	13·91	20·94	19·06	23·44	28·59	304·69	273·12	Muzaffarpur
												United Provinces
												(*a*) Agra—
												Eastern—
17·08	17·5	...	...	13·85	15·26	19·58	18·28	27·5	34·27	345·05	325·99	Benares
												Central—
15·99	14·01	...	...	13·8	14 01	17·76	18·59	15·36	...	320	290·88	Cawnpore
17·92	17·19	...	...	...	12·29	19 43	16·67	...	...	309·74	289·22	Jhánsi
												Western—
17·81	19·06	...	...	14·79	15·99	15·68	18·18	20·47	28·59	304·69	297·66	Meerut
19·53	15·68	...	...	14·27	17·08	18·59	19·37	28·07	40	304·79	305·62	Agra
												Submontane, west
15	...	...	...	12·5	...	18·59	21·04	...	...	330 to 310	320	Shahjahánpur
												(*b*) Oudh—
												Southern—
13·33	17·76	...	...	12·5	14·79	19·53	20	15·88	...	320	312·5	Lucknow
												Northern—
...	21·25	...	...	15	15·36	17·6	18·12	...	...	346·25	340	Fyzabad

WHOLESALE PRICES FOR THE SECOND HALF OF DECEMBER—*continued*

Districts	Sugar, raw (*Gúr*)		Salt		Tobacco leaf		Turmeric		Grass		Straw	
	1904	1903	1904	1903	1904	1903	1904	1903	1904	1903	1904	1903
Burma—												
Tenasserim—												
Mergui	...	...	17·53	13·56	...	...	...	...	...	...	...	...
Tavoy	...	...	22·51	22·54	...	...	...	...	...	...	...	...
Moulmein and Amherst	...	...	18·77	18·77	...	...	...	...	...	...	...	...
Pegu (deltaic)—												
Rangoon	...	...	17·39	19·05	...	...	...	...	...	...	...	...
Thôngwa	...	...	22·46	22·46	...	...	...	...	...	...	...	...
Bassein	...	...	22·61	22·61	...	...	...	...	...	...	...	...
Pegu (inland)—												
Henzada	...	...	21·26	24·71	...	...	...	...	...	...	...	...
Toungoo	...	...	24·24	24·24	...	...	...	...	...	...	...	...
Upper Burma—												
Mandalay	...	...	22·54	22·3	...	...	...	...	...	...	...	...
Bamo	...	...	...	...	...	...	...	...	...	...	...	...
Pakôkku	...	...	24·71	24·71	...	...	...	...	...	...	...	...
Arakan—												
Kyaukpyu	...	...	...	...	...	...	...	...	...	...	...	...
Akyab	...	...	25	26·67	...	...	...	...	...	...	...	...
Assam—												
Brahmaputra—												
Goálpára	60	55	...	...	...	...	...	...	...	...	...	...
Gauhati	...	...	...	...	...	...	...	...	...	...	...	...
Bengal—												
Eastern—												
Chittagong	53·75	62·5	28·75	26·25	76·25	125	...	...	...	...	...	...
Dacca	60	70	29·37	32·5	70	75	...	...	3·75	3·12	...	...
Deltaic—												
Midnapur	50 to 52·5	55	28·75	29·37	70 and 90	86·25 and 120	...	...	...	...	5	7·5
Calcutta	50	42·5	27·5	26·25	80	80	...	...	10	11·25	7·5	7·5
Central—												
Bardwan	50	46·25	27·5	28·75	...	...	...	...	...	...	4·69	5
Pabna	50	47·5	30	32·66	110	112·5	...	...	...	...	8·75	10
Northern—												
Rangpur	52·5	53·33	32·5	34·37	45	62·19	...	...	1·87	1·87	7·76	7·5
Orissa—												
Cuttack	42·5	42·5	25	25	42·5	42·5	...	...	4·37	4·37	5	5
Bihár, south—												
Patna	37·5	37·5	27·5	30	35	40	...	...	...	8·12	3·75	4·3
Bihár, north—												
Bhágalpur	32·5	32·81	28·75	31·56	50	50	...	...	...	...	...	...
Muzaffarpur	30·78	26·56	31·87	31·87	80	80	...	...	...	...	...	...
United Provinces:												
(a) Agra—												
Eastern—												
Benares	39·43	43·91	...	...	...	...	...	...	...	...	...	...
Central—												
Cawnpore	38·07	38·07	...	...	65	57·5	70	55	...	...	...	...
Jhánsi	50	50	...	...	...	...	80	50	...	...	...	...
Western—												
Meerut	...	...	...	...	...	...	...	...	...	...	...	...
Agra	41·87	38·07	...	...	80	80	45	45	5	5	5	4·0
Submontane, west—												
Shahjahánpur	...	40	...	...	...	...	85 and 90	55 and 60	...	...	...	...
(b) Oudh—												
Southern—												
Lucknow	35	30	...	...	60	65	...	...	3·12	3·44	5	...
Northern—												
Fyzabad	30·78	36·87	...	...	...	...	...	...	...	...	...	...

(*The figures state prices in rupees per ten maunds*)

Districts	Jawar stalks 1904	Jawar stalks 1903	Bhusa 1904	Bhusa 1903	Sheep, per score 1904	Sheep, per score 1903	Goats, per score 1904	Goats, per score 1903	Plough bullocks, per pair 1904	Plough bullocks, per pair 1903
Burma—										
Tenasserim—										
Mergui	...	...	...	...	...	...	...	...	...	...
Tavoy	...	...	...	...	...	...	...	...	...	...
Moulmein and Amherst	...	...	...	...	...	...	...	...	...	...
Pegu (deltaic)—										
Rangoon	...	...	...	...	...	...	...	...	...	...
Thôngwa	...	...	...	...	...	...	...	...	...	...
Bassein	...	...	...	...	...	...	...	...	...	...
Pegu (inland)—										
Henzada	...	...	...	...	...	...	...	...	...	...
Toungoo	...	...	...	...	...	...	...	...	...	...
Upper Burma—										
Mandalay	...	...	...	...	...	...	...	...	...	...
Bamo	...	...	...	...	...	...	...	...	...	...
Pakôkku	...	...	...	...	...	...	...	...	...	...
Arakan—										
Kyaukpyu	...	...	...	...	...	...	...	...	...	...
Akyab	...	...	...	...	...	...	...	...	...	...
Assam—										
Brahmaputra—										
Goálpára	...	...	...	...	...	...	...	...	...	...
Gauhati	...	...	...	...	...	...	...	...	...	...
Bengal—										
Eastern—										
Chittagong	...	...	...	...	...	...	...	...	...	...
Dacca	..	...	...	...	...	...	...	...	...	...
Deltaic—										
Midnapur	...	...	...	...	...	...	...	...	...	...
Calcutta	..	...	...	...	...	...	...	...	...	...
Central—										
Bardwan	...	...	...	...	...	...	...	...	...	...
Pabna	...	...	...	...	...	...	...	...	...	...
Northern—										
Rangpur	...	...	...	...	...	...	...	...	...	...
Orissa—										
Cuttack	...	...	...	...	...	...	...	...	...	...
Bihár, south—										
Patna	...	...	...	...	...	...	...	...	...	...
Bihár, north—										
Bhágalpur	...	...	...	...	...	...	...	...	...	...
Muzaffarpur	...	...	...	...	...	...	...	...	...	...
United Provinces:										
(a) Agra—										
Eastern—										
Benares	...	...	...	...	...	...	...	...	...	...
Central—										
Cawnpore	...	...	...	...	70	70	...	...	...	...
Jhánsi	...	...	...	...	...	...	...	..	...	...
Western—										
Meerut	..	...	...	...	60	60	...	...	...	...
Agra	...	...	...	...	50 and 60	50 and 60	...	...	30	30
Submontane, west—										
Shahjahánpur	...	...	..	...	50 and 55	50 and 55	...	...	40 and 60	40 and 60
(b) Oudh—										
Southern—										
Lucknow	1·25	1·87	...	...	40	40	...	...	...	...
Northern—										
Fyzabad	...	...	...	...	...	...	...	...	30	30

WHOLESALE PRICES FOR THE SECOND HALF OF DECEMBER—*continued*

Districts	Rice, unhusked		Rice, husked		Wheat		Flour (wheat)		Barley		Jawar	
	1904	1903	1904	1903	1904	1903	1904	1903	1904	1903	1904	1903
Rajputana—												
Eastern— Ajmer	12·5	12·5	...	...	26·41	32·03	...	...	17·84	20	16·67	16·67
Panjab—												
Southern— Ferozpur	16·72	15·31	44·37	44·37	23·12	22·19	28·59	27·5	12·97	15·31	12·97	18·75
Central— Lahore	23·49	21·04	45·73	42·08	22·19	22·92	26·67	27·13	12·29	14·58	14·01	15·68
South-eastern— Delhi	...	...	38·12	38·12	24·17	25	30·16	30·78	13·8	15·42	14·32	14·70
Submontane— Amritsar	20	21·04	36·35	38·07	21·61	21·93	25	25	...	...	...	...
Northern— Rawalpindi	20	20	55·78	42·08	21·56	26·25	25	30·78	11·41	18·18	15·36	17·34
Western— Multan	17·4	18·18	27·55	30·78	27·08	28·54	33·33	34·01	14·27	17·55	14·79	16·67
Sind and Baluchistan—												
Karáchi	...	...	42·5	37·5	...	29·06	...	...	...	...	17·5	...
Shikárpur	...	...	40	...	25·78	25·94	...	...	13·91	...	...	...
Quetta	...	...	...	...	31·25 to 33·12	30 to 34·06	57·5	57·5	20 to 21·25	22·5 to 23·75	21·87	18·75
Bombay—												
Deccan and Karnátak—												
Dharwar	...	...	...	...	...	...	...	...	...	...	...	...
Sholapur	...	...	...	32·81	...	...	...	...	...	...	16·87	8·96
Poona	...	...	38·65	...	31·56	...	...	...	...	...	15·85	...
Khandesh and N.-E. Deccan—												
Ahmadnagar	...	...	...	...	24·11	25·31	...	...	...	...	21·2	...
Dhulia	...	...	...	...	...	...	...	...	...	...	...	...
Gujarat—												
Surat	23·07	...	...	...	36·04	...	...	...	...	...	24·48	16·56
Ahmadabad	...	...	53·75	...	26·25	...	...	...	18·75	...	20	...
Central Provinces—(a)												
Western— Nagpur	...	...	31	31	22	26	36·25	38·25	...	...	18·37	18·5
Central— Jubbulpore	...	...	28·5	29·62	25	25·75	30·75	30·75	...	...	12·5	14·25
Eastern— Raipur	...	...	25	23·5	22	23	29	28	...	...	...	15·5
Berar—												
Básim	...	...	...	31·87	22·25	22·75	...	...	...	...	15·37	15·37
Akola	...	...	41·25	41·25	29·25	29	37·5	37·5	...	...	15·25	15·37
Ellichpur	...	...	47	47	36·25	33·25	44·37	44·37	...	...	22·81	22·87
Amraoti	...	...	35	35	30	30	37	37	...	...	18	18
Madras—												
South, central—												
Coimbatore	...	...	...	...	...	...	...	...	...	...	24	...
Salem	...	...	...	...	...	...	...	...	...	...	...	...
Central—												
Bellary	...	...	...	...	...	...	...	...	...	...	16·9	13·2
Cuddapah	30·4	20·5	...	...	...	...	...	...	...	...	25·3	15·3
Karnul	...	...	...	...	...	...	...	...	...	...	...	...
East Coast, central— Nellore	...	...	...	...	...	...	...	...	...	...	...	...
East Coast, south—												
Madras	26·4	20·3	45·9	35·8	...	...	...	...	...	...	...	...
Tanjore	23·3	24·1	32	34·6	...	...	...	...	...	...	...	...
Trichinopoly	...	...	...	...	...	...	...	...	...	...	...	...
Southern— Madura	...	...	...	...	...	...	...	...	...	...	24·2	15·1
Mysore—												
Mysore	24·2	24·2	43·91	31·07	35·22	39·19	48	48	...	...	21·97	10·98
Bangalore	15·67	19·59	37·66	39·75	31·83	35·02	56·95	56·95	...	...	...	...

(*a*) The figures under "Rice, husked," represent the prices of cleaned rice or *chanwál*

(The figures state prices in rupees per ten maunds)

Bajra		Ragi		Maize		Gram		Arhar dál		Ghi		Districts
1904	1903	1904	1903	1904	1903	1904	1903	1904	1903	1904	1903	
												Rajputana—
												Eastern—
20	24·06	...	...	16·67	17·31	20	21·06	...	...	355·57	336·87	Ajmer
												Panjab—
												Southern—
17·34	17·34	...	...	12·19	14·22	12·5	15·31	40	40	315	315	Ferozpur
												Central—
18·8	16·3	...	...	13·33	15·42	14·32	16·46	34·74	35·52	355·57	335·57	Lahore
												South-eastern—
18·18	17·4	...	...	13·8	14·79	15·1	17·31	26·72	33·33	336·87	345	Delhi
												Submontane—
...	...	...	...	12·92	15·99	12·5	15·68	...	...	...	...	Amritsar
												Northern—
16·67	21·61	...	...	15·99	18·18	14·74	18·59	36·35	40	320	290·88	Ráwalpindi
												Western—
19·06	20·47	...	...	14·79	16·67	17·13	20	...	...	376·46	336·82	Multan
												Sind and Baluchistan—
23·12	...	...	...	...	...	23·44	...	...	...	330	...	Karáchi
19·06	...	...	...	...	...	17·19	19·37	...	...	349·37	331·87	Shikárpur
...	...	...	...	20	21·25	...	...	40	40	380 to 420	345 to 385	Quetta
												Bombay—
												Deccan and Karnátak—
...	...	...	...	...	...	...	27·19	...	...	...	...	Dharwar
21·82	...	...	...	...	...	21·15	...	...	...	...	...	Sholapur
...	17·4	...	...	...	...	23·59	26·15	...	...	...	...	Poona
												Khandesh and N.-E. Deccan—
22·24	...	...	...	...	...	...	...	...	...	...	...	Ahmadnagar
...	...	...	...	...	...	...	...	...	...	...	...	Dhulia
												Gujarat—
23·85	19·63	...	...	...	...	28·12	...	44·69	...	...	...	Surat
22·19	...	...	...	...	...	17·81	...	...	...	290·62	...	Ahmadabad
												Central Provinces—
												Western—
...	...	...	...	...	...	20	25	31	44	350	366·62	Nagpur
												Central—
...	...	...	...	...	...	16·62	18	29·62	34·75	280	275	Jubbulpore
												Eastern—
...	...	...	...	...	...	16·5	24	21	32	280	270	Raipur
												Berar—
...	...	...	...	...	...	...	...	...	...	...	...	Básim
...	22·87	...	...	...	...	19·75	19·75	33·25	33·25	346	346	Akola
...	23·5	...	...	...	...	25	25	33·25	33·25	320	320	Ellichpur
...	17·5	...	...	...	...	24	24	31·25	31·25	340	340	Amraoti
												Madras—
												South, central—
19·4	...	...	...	...	...	36·4	...	...	...	327·4	...	Coimbatore
...	...	20·5	15	...	...	...	...	...	...	376·7	282·5	Salem
												Central—
...	...	...	...	...	...	26·4	28·4	...	...	285·7	317·4	Bellary
22·1	13·2	...	...	...	...	...	...	...	...	279·6	279·6	Cuddapah
...	...	...	...	...	...	...	...	...	...	...	...	Karnul
												East Coast, central—
...	...	22·3	15·6	...	...	...	...	23·8	29·7	...	...	Nellore
												East Coast, south—
...	...	...	...	...	...	30·6	29·7	...	...	315·6	329·2	Madras
...	...	...	...	...	...	...	...	...	...	...	...	Tanjore
...	...	21·6	14·6	...	...	...	...	...	...	...	...	Trichinopoly
												Southern—
26·9	21·6	...	...	...	...	...	...	...	32	...	...	Madura
												Mysore—
...	...	23·51	14·87	...	...	30·23	12·59	68·64	76·6	339·17	309·75	Mysore
...	...	22·86	18·71	...	...	20·57	15·67	48·4	71·55	342·85	342·85	Bangalore

WHOLESALE PRICES FOR THE SECOND HALF OF DECEMBER—concluded

Districts	Sugar, raw (Gúr)		Salt		Tobacco leaf		Turmeric		Grass		Straw	
	1904	1903	1904	1903	1904	1903	1904	1903	1904	1903	1904	1903
Rajputana—												
Eastern—												
Ajmer	66·56	50	...	...	...	...	...	...	5	5	3·33	3·33
Panjab—												
Southern—												
Ferozpur	40	40	...	...	80	80	80	57·19	3·75	2·5	5	5
Central—												
Lahore	44·43	42·08	...	...	50	57·13	66·67	66·67	12·5	8·02	6·67	6·67
South-eastern—												
Delhi	33·18	34·79	...	...	61·56	61·56	100	66·67	6·67	6·67	6·25	5·31
Submontane—												
Amritsar	36·35	36·35	...	...	...	...	...	...	...	...	5·31	5·31
Northern—												
Ráwalpindi	44·43	38·12	...	...	...	...	100	64·01	10	13·33	8·01	10
Western—												
Multan	56·93	44·13	...	...	80	80	96·2	66·67	4·48	4·01	4·48	5·31
Sind and Baluchistan—												
Karachi	80	...	...	...	...	...	...	...	...	5·21	...	...
Shikárpur	...	...	...	...	...	...	...	...	...	...	...	...
Quetta	...	...	...	...	...	...	...	...	...	...	...	...
Bombay—												
Deccan and Karnátak—												
Dharwar	56·98	...	...	...	...	...	...	...	...	...	...	...
Sholapur	64·32	...	...	...	...	...	...	...	...	...	...	...
Poona	66·67	[illegible]9·63	...	...	...	...	...	...	...	...	...	...
Khandesh and N.-E. Deccan—												
Ahmadnagar	...	...	...	...	...	...	...	...	...	...	...	...
Dhulia	...	...	...	...	...	...	...	...	...	...	...	...
Sholapur	...	...	...	...	...	...	...	...	...	...	...	...
Gujarat—												
Surat	...	...	...	...	...	...	...	...	...	...	...	...
Ahmadabad	53·75	...	...	...	...	...	...	...	...	...	...	...
Central Provinces—												
Western—												
Nagpur	...	...	...	...	...	...	...	...	...	...	...	...
Central—												
Jubbulpore	...	...	34	33·25	80	66·62	88·87	57	...	...	...	...
Eastern—												
Raipur	...	...	30	30	100	130	67	50	...	...	...	...
Berar—												
Básim	...	...	...	...	...	...	...	...	...	...	...	...
Akola	...	59	31·25	31·25	114·25	114·25	52·37	52·37	3·75	4	...	...
Ellichpur	...	61·5	34·75	34·75	133·25	133·25	61·5	61·5	...	10	...	...
Amraoti	...	55	30	30	165	160	77·5	75	6	5	...	...
Madras—												
South, central—												
Coimbatore	70·4	...	...	...	...	...	64	...	...	...	...	...
Salem	...	...	...	...	119·9	115·6	48	27·4	...	...	7·4	6·9
Central—												
Bellary	59·5	39·7	...	...	...	...	...	...	...	...	...	...
Cuddapah	...	...	...	...	...	...	42·8	28	...	...	...	...
Karnul	...	...	...	...	74·1	49·4	49·4	32·9	...	...	...	...
East Coast, central—												
Nellore	...	...	...	...	...	...	...	...	...	...	4·4	2·9
East Coast, south—												
Madras	67·5	53·5	...	...	123·4	123·4	42·8	32·1	...	...	...	...
Tanjore	...	...	...	...	...	...	...	...	...	...	...	...
Trichinopoly	...	...	...	...	72·1	87·4	...	...	...	...	...	...
Southern—												
Madura	...	...	...	...	106·8	106·8	...	...	...	...	4·3	4·3
Mysore—												
Mysore	85·03	40·48	...	...	280·52	260·28	72	68·57	6·85	5	6·51	4
Bangalore	55·71	51·43	...	...	342·85	308·57	45	34·29	7·61	7·61	6·86	6·86

The figures state prices in rupees per ten maunds)

Jawar stalks		Bhusa		Sheep, per score		Goats, per score		Plough bullocks, per pair		Districts
1904	1903	1904	1903	1904	1903	1904	1903	1904	1903	
										Rajputana—
										Eastern—
13·91	2·5	...	...	140	140	...	...	80	80	Ajmer
										Panjab—
										Southern—
5	3·28	...	...	50	50	...	...	75	75	Ferozpur
										Central—
...	...	...	...	100	100	...	...	112·5	112·5	Lahore
										South-eastern—
5	5·62	...	...	80	80	...	...	120	120	Delhi
										Submontane—
...	...	...	...	...	...	...	...	...	...	Amritsar
										Northern—
8·02	10	...	...	80	70	...	...	80	80	Rāwalpindi
										Western—
6·67	5	...	...	60	50	...	...	75	70	Multan
										Sind and Baluchistan—
...	...	...	...	80	...	...	...	...	90	Karāchi
...	...	...	...	...	...	...	...	...	...	Shikārpur
...	...	6·87	7·19	40 to 140	40 to 140	...	...	...	...	Quetta
										Bombay—
										Deccan and Karnātak—
...	...	...	...	...	...	...	...	...	...	Dharwar
...	...	...	...	...	...	...	...	...	...	Sholapur
...	...	...	...	...	...	...	...	...	...	Poona
										Khandesh and N.-E. Deccan—
...	...	...	...	...	...	...	...	...	...	Ahmadnagar
...	...	...	...	...	...	...	...	...	...	Dhulia
										Gujarat—
...	...	...	...	70	...	...	...	...	...	Surat
...	...	...	...	...	...	...	...	...	...	Ahmadabad
										Central Provinces—
										Western—
...	...	...	...	60	60	...	...	100	100	Nagpur
										Central—
...	...	...	...	55	55	...	...	45	35	Jubbulpore
										Eastern—
...	...	...	...	...	...	...	...	30	...	Raipur
										Berar—
...	...	...	...	...	...	...	...	...	...	Bāsim
7·5	7·5	...	...	80	70	...	...	100	100	Akola
...	...	...	...	60	60	...	...	100	100	Ellichpur
9	...	...	...	65	65	...	...	75	75	Amrāoti
										Madras—
										South, central—
4·8	...	...	...	...	...	...	...	50	...	Coimbatore
...	...	...	...	75	75	75	75	...	...	Salem
										Central—
6·9	...	...	...	80	80	80	80	100	100	Bellary
...	...	...	...	...	...	...	...	...	...	Cuddapah
...	...	...	...	...	...	...	...	...	...	Karnul
										East Coast, central—
...	...	...	...	...	...	...	...	...	...	Nellore
										East Coast, south—
...	...	...	...	53·75	55	53·75	55	...	...	Madras
...	...	...	...	80	80	80	80	...	...	Tanjore
...	...	...	...	...	...	...	...	...	...	Trichinopoly
										Southern—
...	...	...	...	...	...	...	...	40	40	Madura
										Mysore—
7·5	3·75	...	...	100	100	...	...	70	70	Mysore
5·71	5·71	...	...	160	160	...	...	120 to 150	120 to 150	Bangalore

J. A. ROBERTSON
Director-General of Statistics

W. S. MEYER
Secretary to the Government of India

Calcutta, February 2, 1905

GOVERNMENT OF INDIA

FINANCE AND COMMERCE DEPARTMENT

RETAIL PRICES FOR THE SECOND HALF OF DECEMBER 1904 (*The figures*

Districts	Wheat		Barley		Rice				Jawar or cholum (*Andropogon sorghum*)		Bajra or cumbu (*Pennisetum typhoideum*)	
					Best sort		Common					
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Burma—												
Tenasserim—												
Mergui	...	...	...	...	...	...	11 5	11 5	...	...	...	...
Tavoy	...	...	...	...	13 1	13 1	14 1	14 1	...	...	...	...
Moulmein and Amherst	6 13	6 13	...	...	9 12	9 12	10 8	10 8	...	...	...	...
Pegu (deltaic)—												
Pegu	...	...	...	.	9 3	9 3	10 4	10 4	...	...	.	...
Rangoon	12 4	12 4	...	...	14 —	14 4	15 —	15 —	...	...	...	...
Thôngwa	...	...	...	...	10 11	10 11	11 9	11 9	...	...	...	...
Bassein	...	...	.		10 8	10 8	11 13	11 13	.	...	...	...
Pegu (inland)—												
Tharawadi	...	...	...	...	10 10	10 10	11 10	11 10	...	...	...	...
Henzada	...	...	..	...	10 6	10 6	13 13	13 13	...	...	...	...
Prome	...	...	...	...	...	...	12 10	12 1	...	...	...	...
Toungoo	...	...	..	...	10 6	10 6	13 8	13 8	...	...	...	..
Thayetmyo	...	...	...	...	11 10	11 10	14 8	13 13	...	...	...	..
Upper Burma—												
Mandalay	12 11	13 7	...	.	10 15	11 6	11 12	11 11	...	...	..	...
Bamo	...	...	...	...	8 14	8 14	10 10	11 8	...	...	...	...
Pakôkku	...	...	...	...	9 13	10 4	11 9	11 9	...	...	...	...
Meiktila	...	...	...	..	9 6	9 6	14 4	14 4	23 —	23 —	...	...
Arakan—												
Sandoway	...	..	...	...	16 2	15 9	20 —	20 —	...	...	...	...
Kyaukpyu	...	...	...	...	11 9	13 14	12 9	15 2	...	...		...
Akyab	...	...	...	...	11 —	11 —	12 —	12 —	...	...		...
Assam—												
Surma—												
Sylhet	...	...	...	...	14 —	16 —	16 —	17 12	...	...	...	...
Cachar	9 11	10 —	...	...	11 6	11 6	20 —	20 —	...	...	..	...
Hill tracts—												
Khási and Jáintiá Hills	7 10	8 —	...	...	5 9	5 10	12 —	12 —	...	...	...	...
Gáro Hills	...	...	...	...	4 —	4 —	16 —	16 —	...	...	...	...
Manipur	...	...	...	...	27 —	27 —	31 —	37 —	...	...	...	..
Nágá Hills	...	...	...	...	16 8	16 —	18 —	17 —	...	...	...	...
Lushai Hills	...	..	...	...	5 —	5 —	8 —	8 —	...	...	...	...
Brahmaputra—												
Goálpára	18 —	18 —	...	...	5 8	5 8	16 —	13 —	...	...	...	...
Kámrúp	12 8	12 8	...	...	9 —	9 —	14 8	14 —	...	...	...	..
Darrang	10 —	10 —	...	...	8 —	8 —	15 —	15 —	...	..	...	..
Nowgong	...	...	...	...	8 —	8 —	16 —	16 —	...	...	..	..
Sibságar	...	...	..	...	6 —	6 —	16 —	16 —	...	.	...	...
Lakhimpur	9 —	9 —	...	...	6 8	6 8	13 8	13 8	...	..	..	...
Bengal—												
Eastern—												
Backerganj	...	...	...	..	...	...	13 4 and 16 —	13 8 and 16 8	.	...	...	...
Noakhali	...	...	..	...	...	...	15 —	15 —	...	...	...	...
Chittagong	...	...	...	..	...	...	13 8	13 4	...	...	...	...
Tippera	...	...	...	...	...	...	14 8	14 8	...	...	...	...
Dacca	16 —	16 —	25 —	25 —	...	...	15 —	14 —	...	...	.	...
Maimensingh	12 8	12 8	11 6	11 6	...	...	16 —	16 —	...	...	...	...
Deltaic—												
Khulna	...	...	...	...	...	...	14 —	14 —	...	...	...	..
24-Parganas	...	...	...	...	...	...	12 —	12 8	...	...	...	...
Midnapur	12 —	12 —	...	...	...	...	15 8	15 —	...	...	...	...
Howrah	12 —	...	...	...	...	...	12 —	12 8	...	...	...	...
Calcutta	12 4	12 4	16 —	16 —	...	...	9 10	9 10	...	...	12 —	12 —
Hooghly	11 —	11 —	...	...	...	...	11 —	11 —	...	...	...	...
Nadia (Krishnagarh)	13 12	14 9	...	...	...	...	13 —	12 5	...	...	...	...
Jessore	10 —	10 —	11 8	11 8	...	...	14 8	14 —	...	...	...	...
Faridpur	20 —	20 —	32 —	32 —	...	...	13 4	14 —	...	...	...	...

state the number of sers (of 80 tolas) and chittacks sold for one rupee)

Marua or ragi (*Eleusine coracana*)		Kangni or kakun, Italian millet (*Setaria italica*)		Gram, chenna, chola, kadalay, or sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar or thur, cadjan pea (*Cajanus indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Burma—
												Tenasserim—
...	...	...	...	...	...	...	...	...	...	18 14	18 14	Mergui
...	...	...	...	...	...	...	...	...	...	15 15	15 15	Tavoy
...	...	...	...	9 5	9 5	...	...	7 9	7 9	16 4	16 4	Moulmein and Amherst
												Pegu (deltaic)—
...	...	...	...	11 —	11 —	...	...	9 5	9 5	19 8	19 8	Pegu
...	...	...	...	16 —	16 —	...	...	11 8	11 8	18 8	18 8	Rangoon
...	...	...	...	...	...	...	...	...	...	12 8	12 8	Thôngwa
...	...	...	...	12 12	12 12	...	...	...	...	15 1	15 1	Bassein
												Pegu (inland)—
...	...	...	...	8 8	8 8	...	...	...	...	14 4	14 4	Tharawadi
...	...	...	...	9 14	9 14	...	...	8 2	8 2	16 2	16 2	Henzada
...	...	...	...	14 14	14 14	...	...	8 2	8 2	16 2	16 2	Prome
...	...	...	...	10 8	10 8	...	...	...	...	10 15	10 15	Toungoo
...	...	...	...	18 4	17 1	...	...	8 10	8 10	14 8	9 11	Thayetmyo
												Upper Burma—
...	...	...	...	10 5	10 8	27 8	27 8	8 3	8 3	16 5	14 8	Mandalay
...	...	...	...	8 —	8 —	...	...	6 3	6 3	14 3	13 5	Bamo
...	...	...	...	20 —	20 —	...	...	8 2	8 2	14 3	14 8	Pakôkku
...	...	...	...	17 8	17 8	37 —	37 —	8 2	8 2	16 4	16 4	Meiktila
												Arakan—
...	...	...	...	...	...	...	...	...	...	12 11	14 9	Sandoway
...	...	...	...	...	...	...	...	...	...	24 —	24 —	Kyaukpyu
...	...	...	...	10 —	10 —	...	...	7 —	7 —	13 —	13 —	Akyab
												Assam—
												Surma—
...	...	...	...	12 8	13 8	...	...	11 —	11 4	12 8	12 8	Sylhet
...	...	...	...	12 4	13 5	...	...	11 6	8 14	12 12	12 12	Cachar
												Hill tracts—
...	...	...	...	8 12	8 8	17 —	16 —	8 8	8 8	8 —	8 —	Khási and Jáintia Hills
...	...	...	...	10 —	10 —	...	...	7 —	7 —	8 —	8 —	Gáro Hills
...	...	...	...	...	...	...	...	5 12	6 —	8 —	8 —	Manipur
...	...	...	...	7 8	7 8	...	...	7 —	7 —	8 —	8 —	Nágá Hills
...	...	...	...	8 —	8 —	...	...	5 4	5 4	6 8	6 8	Lushai Hills
												Brahmaputra—
...	...	...	...	14 —	14 —	...	...	12 —	12 —	12 —	12 —	Goálpára
...	...	...	...	11 —	11 —	...	...	10 —	10 —	11 —	11 —	Kámrúp
...	...	...	...	12 —	12 —	...	...	10 —	10 —	11 —	11 —	Darrang
...	...	...	...	11 —	11 —	...	...	9 —	9 —	11 —	11 —	Nowgong
...	...	...	...	11 —	11 —	...	...	10 8	10 8	11 —	11 —	Sibságar
...	...	...	...	12 —	12 —	...	...	10 —	10 —	10 —	10 —	Lakhimpur
												Bengal—
												Eastern—
...	...	...	...	14 —	14 8	...	...	...	...	13 —	13 —	Backerganj
...	...	...	...	11 6	11 6	...	...	...	...	13 —	13 —	Noakhali
...	...	...	...	12 —	12 —	...	...	10 —	10 —	...	13 12	Chittagong
...	...	...	...	...	...	...	...	...	...	10 10	10 10	Tippera
...	...	...	...	15 8	15 8	...	...	16 —	16 —	13 —	13 —	Dacca
...	...	...	...	15 —	15 —	...	...	10 10	10 10	12 6	12 6	Maimensingh
												Deltaic—
...	...	...	...	15 —	15 —	...	...	10 —	10 —	13 5	13 5	Khulna
...	...	...	...	14 —	16 —	...	...	11 —	12 —	12 8	13 —	24-Parganas
...	...	...	...	11 — to 14 —	11 — to 14 —	...	...	10 —	10 —	11 8	11 8	Midnapur
...	...	...	...	16 —	16 —	...	...	12 —	13 —	13 —	13 —	Howrah
...	...	8 —	8 —	13 —	13 —	17 —	17 —	9 —	9 —	11 —	11 —	Calcutta
...	...	...	...	13 —	13 —	...	...	11 —	11 —	13 —	13 —	Hooghly
...	...	...	...	20 —	21 5	...	...	10 12	11 7	14 9	14 9	Nadia (Krishnagarh)
...	...	...	...	16 —	16 —	...	...	16 —	16 —	12 —	12 —	Jessore
...	...	...	...	10 —	10 —	...	...	9 —	10 —	13 —	13 4	Faridpur

RETAIL PRICES FOR THE SECOND HALF OF DECEMBER 1904—*continued* (*The figure*

Districts	Wheat		Barley		Rice				Jawar or cholum (*Andropogon sorghum*)		Bajra or cumbu (*Pennisetum typhoideum*)	
					Best sort		Common					
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Bengal—*continued*												
Central—												
Barkura	13 8	14 —	...	...	...	...	15 —	15 —	...	...	...	...
Bardwan	16 —	15 —	...	...	...	...	13 8	13 8	...	...	...	...
Birbhum	12 —	12 12	...	...	...	...	15 —	15 —	...	...	...	...
Murshidabad	16 —	16 —	23 —	26 —	...	...	14 —	13 12	...	...	...	...
Santhal Parganas	12 8	13 —	17 —	20 —	...	...	15 —	14 8	...	...	...	...
Pabna	13 —	17 12	26 —	26 —	...	...	15 —	15 —	...	...	...	...
Bogra	14 1	14 1	...	...	...	...	16 —	16 8	...	...	...	...
Rajshahi	18 —	18 —	26 4	26 4	...	...	15 —	13 8 and 15 —	...	...	...	...
Malda	16 —	16 —	...	...	...	...	14 —	14 —	...	...	...	...
Northern—												
Rangpur	13 4	12 8	...	...	...	...	15 —	13 —	...	...	...	...
Dinajpur	16 —	15 —	...	...	...	...	15 9	15 9	...	...	...	...
Jalpaiguri	12 —	12 —	...	...	...	...	12 8	12 —	...	...	...	...
Hills—												
Darjeeling	...	...	...	...	...	...	12 —	12 —	...	...	...	...
Orissa—												
Puri	12 7	13 2	...	...	...	...	16 12	17 1	...	...	...	...
Cuttack	14 7	14 7	...	...	...	...	18 6	17 1	...	...	...	...
Balasore	13 —	13 —	...	..	...	...	16 —	16 —	...	...	...	...
Chota Nagpur—												
Singhbhum	12 —	12 —	...	...	...	...	14 —	14 —	...	...	...	...
Mánbhum	13 —	13 8	16 —	22 —	...	...	14 —	14 8	20 —	...	...	...
Ránchi	8 8 to 14 —	8 — to 14 —	16 —	14 8 to 17 —	...	...	14 —	14 —	...	...	...	...
Palámau	16 14	15 15	27 —	27 —	...	...	13 8	13 8	...	...	...	...
Hazáribágh	13 8	14 —	18 —	18 —	...	...	13 —	13 4	...	...	...	...
Bihár, south—												
Monghyr	18 8	18 —	...	...	...	...	15 12	15 —	...	...	...	...
Gaya	16 15	17 14	22 8	22 —	...	...	14 9	14 4	20 8	18 8	...	...
Patna	17 —	17 —	30 —	28 —	...	...	17 —	19 —	...	...	...	...
Shahabad	19 —	19 —	24 —	24 —	...	...	15 —	15 —	...	...	...	...
Bihár, north—												
Purnea	15 —	16 —	...	...	...	...	14 —	13 —	...	...	...	...
Bhágalpur	16 4	16 4	25 —	25 4	...	...	16 4	16 4	...	...	...	...
Darbhanga	16 8	16 8	27 8	26 6	...	...	17 9	16 8	...	...	...	...
Muzaffarpur	14 —	14 —	28 —	29 —	...	...	14 —	14 —	...	...	...	...
Sáran	16 8	16 8	26 —	30 —	...	...	18 —	15 —	...	...	...	...
Champáran	16 —	17 —	28 —	26 —	...	...	17 8	17 8	...	...	...	...
United Provinces:												
(a) Agra—												
Eastern—												
Mirzapur	16 —	15 —	20 —	20 —	6 —	6 —	12 —	12 —	22 —	21 —	22 —	21 —
Benares	15 3	15 11½	23 12	24 6	8 1½	11 15	11 15	8 6	25 —	25 —	22 12	22 12
Ghazipur	14 10	15 12	20 4	20 14	7 4	7 4	13 11	13 13	...	...	20 4	20 12
Jaunpur	17 8	17 8	26 8	26 8	7 —	7 —	10 —	10 —	28 —	28 —	21 —	21 —
Allahabad	14 8	14 8	26 —	24 —	6 —	6 —	13 —	13 —	27 —	24 —	24 —	26 —
Central—												
Bánda	19 —	19 —	23 —	23 —	5 4	5 4	14 —	14 —	20 —	25 —	24 —	26 —
Fatehpur	16 8	16 8	26 —	26 —	12 —	12 —	14 —	14 —	33 —	33 —	26 —	26 —
Hamirpur	17 4	16 4	24 —	24 —	6 —	6 —	10 —	10 —	28 —	27 4	24 —	24 —
Jalaun	20 8	20 8	24 —	24 —	7 —	7 —	9 —	9 —	25 —	25 —	22 —	22 —
Cawnpore	16 8	16 8	30 —	29 —	...	...	13 8	13 —	32 —	33 —	24 —	26 —
Jhansi	15 8	15 4	26 —	26 —	11 —	10 12	12 8	12 —	26 —	26 —	22 —	22 —
Etawah	17 4	17 10	25 8	25 8	5 —	5 —	14 8	13 —	23 8	22 4	21 12	20 10
Farukhabad	19 1	18 —	30 —	30 —	5 7	5 7	10 15	10 15	30 —	30 —	24 8	24 8
Mainpuri	19 —	18 4	24 8	24 8	4 8	4 8	13 4	13 4	25 —	24 8	22 8	22 8
Etah	..	18 —	...	27 —	...	5 —	...	9 —	...	30 —	...	23 —
Western—												
Meerut	16 4	16 4	26 —	26 —	4 —	4 —	11 —	11 —	25 —	25 —	21 8	21 —
Agra	15 —	15 —	27 6	28 —	6 12	6 12	10 8	10 8	24 4	24 —	20 8	20 8
Muttra	17 8	17 8	31 —	31 —	7 8	7 8	12 8	12 8	29 —	29 —	23 —	23 —
Aligarh	18 —	18 —	28 8	28 8	5 —	5 —	...	...	26 —	25 —	25 —	25 —
Bulandshahr	18 —	17 8	25 8	25 8	5 8	5 8	8 8	8 8	29 —	28 —	23 —	23 8
Sub-montane, east—												
Ballia	17 —	16 12	23 —	23 4	6 12	6 8	11 8	11 4	20 —	19 4	19 8	19 —
Azamgarh	16 2	16 2	22 4	22 4	7 7	7 7	9 9	9 9	...	...	...	...
Gorakhpur	17 2	17 4	25 12	27 —	11 4	11 8	17 4	17 8	...	...	...	...
Basti	16 4	16 4	26 —	26 —	9 4	9 4	15 4	15 4	26 —	26 —	...	...

state the number of sers (of 80 tolas) and chittacks sold for one rupee)

Marua or ragi (*Eleusine coracana*) Half-month of report	Marua or ragi Previous half-month	Kangni or kakun, Italian millet (*Setaria italica*) Half-month of report	Kangni Previous half-month	Gram, chenna, chola, kadalay, or sunaga (*Cicer arietinum*) Half-month of report	Gram Previous half-month	Maize (*Zea Mays*) Half-month of report	Maize Previous half-month	Arhar or thur, cadjan pea (*Cajanus indicus*) Half-month of report	Arhar Previous half-month	Salt Half-month of report	Salt Previous half-month	Districts
												Bengal—*continued*
												Central—
...	...	...	...	14 —	16 4	...	...	13 —	13 8	13 —	13 8	Bankura
...	...	...	...	17 —	16 —	...	...	13 8	13 8	13 8	13 8	Bardwan
...	...	...	...	15 —	15 12	...	...	10 8	11 4	12 —	12 —	Birbhum
...	...	...	...	21 —	21 —	...	...	18 —	18 —	13 —	13 —	Murshidabad
...	...	...	...	18 —	17 —	20 —	20 —	18 —	20 —	12 —	12 —	Santhal Parganas
...	...	...	...	17 8	17 12	...	...	11 12	11 12	12 —	12 —	Pabna
...	...	...	...	15 —	15 —	...	...	20 4	20 4	12 12	12 12	Bogra
...	...	...	...	21 —	20 4	...	...	13 8	12 12	12 12	12 12	Rajshahi
...	...	...	...	18 —	18 —	...	28 —	14 —	13 —	12 —	12 —	Malda
												Northern—
...	...	...	...	16 8	16 8	...	...	13 4	12 8	13 4	12 4	Rangpur
...	...	...	...	16 —	17 —	...	...	12 12	...	13 4	13 4	Dinajpur
...	...	...	...	14 —	13 —	...	...	10 —	10 —	12 —	12 —	Jalpaiguri
												Hills—
13 —	13 —	...	...	12 —	12 —	16 —	16 —	7 8	8 —	10 —	10 —	Darjeeling
												Orissa—
...	...	...	...	16 6	17 1	...	...	10 8	10 8	16 —	16 —	Puri
...	...	...	...	18 6*	18 6*	...	...	21 —	21 —	15 —	15 —	Cuttack
...	...	...	...	13 — to 16 —	13 — to 16 —	...	...	10 —	10 —	13 —	13 —	Balasore
												Chota Nagpur—
...	...	...	...	14 —	14 —	...	...	13 —	13 —	11 —	11 —	Singhbhum
...	...	...	...	16 —	15 8	24 —	24 —	12 8	11 8	12 —	13 —	Mánbhum
26 —	29 —	...	...	14 8 to 15 —	14 —	18 —	19 —	7 —	6 8 to 7 8	10 8	10 8	Ránchi
...	...	...	...	20 4	24 4	21 6	23 10	13 8	13 8	12 6	12 6	Palámau
20 —	20 —	...	...	15 8	16 8	17 8	18 —	11 —	10 8	11 —	11 4	Hazáribágh
												Bihar, south—
...	...	...	...	20 —	20 —	27 8	26 —	13 12	15 —	12 8	12 8	Monghyr
...	...	...	...	21 14	21 —	22 13	23 2	14 1	14 —	14 15	12 15	Gaya
...	...	22 —	21 —	22 —	21 —	27 —	28 —	18 —	16 —	13 —	13 —	Patna
...	...	...	...	21 —	21 —	22 —	22 —	15 —	15 —	13 —	13 —	Shahabad
												Bihar, north—
...	...	...	...	16 —	15 —	32 —	16 —	12 —	12 —	11 —	10 —	Purnea
...	...	...	...	19 8	19 8	29 —	26 —	15 2	15 2	12 8	12 8	Bhágalpur
30 12	33 —	...	...	22 2	22 2	30 12	33 —	17 9	17 9	13 4	13 4	Darbhanga
24 —	24 —	...	...	18 —	19 —	28 —	28 —	16 —	16 —	12 4	12 4	Muzaffarpur
22 —	22 —	...	...	20 —	19 —	26 —	27 —	17 —	17 —	13 4	13 —	Sáran
...	...	...	...	20 —	20 —	32 —	32 —	15 —	15 8	12 8	12 8	Champáran
												United Provinces:
												(a) Agra—
												Eastern—
...	...	13 —	16 —	18 —	17 —	22 —	20 —	14 —	16 —†	12 —	12 —	Mirzapur
..	...	21 2	21 2	19 —	20 1	28 8	28 3	13 6¼†	14 —†	11 8½	11 8½	Benares
...	...	14 4	14 4	20 4	20 13	22 12	22 12	15 10†	15 10†	11 2	11 2	Ghazipur
14 —	...	25 —	...	22 —	22 —	30 —	30 —	15 —†	15 —†	12 —	12 —	Jaunpur
...	29 —	21 —	21 —	23 —	21 —	...	...	13 —	13 —	12 —	12 —	Allahabad
												Central—
...	...	...	...	25 —	25 —	...	...	16 —	16 —	12 8	12 8	Bánda
30 —	30 —	20 —	20 —	21 8	21 —	21 —	21 —	17 —†	17 —†	12 —	12 —	Fatehpur
...	...	...	...	23 —	23 —	...	...	16 —†	16 —†	12 —	12 —	Hamirpur
...	...	...	...	22 8	22 8	...	...	14 —†	14 —†	11 —	11 —	Jalaun
...	...	19 —	19 8	22 —	22 —	28 —	28 —	18 —†	16 8†	14 —	14 —	Cawnpore
...	...	...	...	21 —	22 —	...	...	...	...	13 —	13 —	Jhansi
28 —	28 —	18 —	18 —	21 8	20 10	26 8	26 8	18 —†	18 —†	13 12	13 9	Etawah
...	...	...	...	19 1	19 1	31 6	33 6	15 —†	15 —†	13 10	13 10	Farukhabad
...	...	...	...	20 8	20 —	26 8	26 8	16 8	16 8	12 8	12 8	Mainpuri
..	...	...	...	...	19 8	...	32 —	...	14 —†	...	13 —	Etah
												Western—
...	...	...	...	24 8	24 4	26 —	26 8	14 8†	14 —†	13 8	13 8	Meerut
...	...	...	...	21 8	21 8	28 —	28 —	25 .	25 —	14 —	14 —	Agra
...	...	16 —	16 —	22 8	22 8	...	...	18 —	18 —†	14 —	14 4	Muttra
...	...	15 —	15 —	20 8	20 6	31 —	31 —	15 —	15 —	14 8	14 8	Aligarh
...	...	20 —	20 —	22 4	21 8	25 8	25 8	15 8†	15 —†	13 4	13 4	Bulandshahr
												Sub-Himalaya, east—
...	...	12 12	12 12	20 4	20 8	24 —	24 —	15 —†	15 —†	11 —	11 —	Ballia
.	...	12 8	12 8	17 10	17 10	...	...	13 10	13 10	10 4	10 4	Azamgarh
...	..	22 12	22 4	18 14	18 12	23 —	28 4	16 14†	15 4†	11 3	11 3	Gorakhpur
26 —	26 —	16 —	16 —	19 8	19 8	30 —	30 —	14 —†	14 —†	11 —	11 —	Basti

* Kulai

† Husked

RETAIL PRICES FOR THE SECO HALF OF DECEMBER 1904—*continued* (*The figures*

Districts	Wheat		Barley		Rice				Jawar or Cholum (*Andropogon sorghum*)		Bajra or Cumbu (*Pennisetum typhoideum*)	
					Best sort		Common					
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
United Provinces—*continued*												
(*a*) AGRA—*continued*												
Submontane, west—												
Shahjahánpur	16 12	17 8	28 —	29 4	7 —	7 —	12 —	12 —	25 3	25 —	26 —	25 8
Budaun	18 8	18 4	29 12	27 4	5 —	5 —	12 12	12 12	27 —	27 —	25 8	25 —
Pilibit	...	17 4	...	25 —	...	5 —	...	15 —	...	25 —	...	25 —
Bareli	13 4	13 4	22 4	22 4	5 8	5 4	10 8	10 4	25 —	25 —	20 —	20 —
Moradabad	...	18 4	...	28 14	...	5 —	...	13 4	...	32 8	...	25 2
Bijnor	18 4	18 12	36 —	37 —	4 12	4 12	12 8	12 8	...	...	25 —	26 —
Muzaffarnagar	16 12	16 12	33 —	29 11	11 9	11 9	12 11	12 2	30 13	29 11	24 12	23 10
Sahàranpur	17 3	17 3	30 10	30 10	4 13	4 14	9 7	10 12	29 —	29 —	24 7	21 10
Dehra-Dún	16 —	16 —	34 —	34 —	6 —	6 —	10	11 —	24 —	24 —	24 —	24 —
Hills—												
Naini Tal	13 —	13 —	18 —	18 —	4 —	4 —	10 —	10 —	...	...	16 —	16 —
Almora	16 8	17 8	22 —	22 —	4 8	4 8	12 —	12 —	...	...	...	...
Garhwál	13 —	13 —	16 —	16 —	5 —	5 —	8 8	8 8	...	...	...	...
(*b*) OUDH—												
Southern—												
Partábgarh	17 4	17 —	28 8	28 —	8 —	8 —	16 —	16 —	29 —	30 —	28 —	28 —
Sultanpur	16 —	16 —	26 —	28 —	8 —	8 —	15 —	15 —	...	...	...	...
Rae-Bareli	17 8	17 —	28 —	26 —	5 8	5 8	16 —	14 —	35 —	35 —	30 —	30 —
Unao	...	17 —	...	25 —	...	6 —	...	14 —	...	30 —	...	24 —
Lucknow	17 —	17 4	31 —	35 —	5 —	5 —	15 —	14 8	32 —	30 —	29 —	27 —
Hardoi	18 —	18 —	30 —	30 —	8 —	...	12 —	12 —	35 —	32 —	28 —	28 —
Northern—												
Fyzabad	16 8	16 8	28 8	28 —	...	...	10 8	10 8	26 —	...	24 —	24 —
Barabanki	15 —	15 8	21 —	21 —	8 —	8 —	12 —	13 —	25 —	26 —	28 —	23 —
Gonda	16 4	16 12	27 8	26 8	...	...	12 4	12 8	28 —	28 —	24 —	24 —
Bahraich	18 —	18 —	37 —	37 —	7 —	7 —	15 —	14 12	35 —	36 —	26 —	27 —
Sitapur	17 4	17 8	30 —	29 —	5 —	5 —	10 —	11 —	28 —	29 —	25 —	24 —
Kheri	17 8	17 12	34 —	32 —	5 —	5 —	16 —	16 —	34 —	34 —	30 —	30 —
Rajputana—												
Eastern—												
Partábgarh	23 8	14 4	30 —	35 —	6 4	8 —	10 —	10 —	30 —	...	...	...
Bánswara	13 —	13 —	24 —	24 —	4 8	4 8	8 —	8 —	...	...	...	...
Mewar (Udaipur)	12 13	12 13	21 4	21 9	7 8	7 8	3 —	8 —	23 4	23 4	13 9	13 9
Hilly Tracts of Mewar (Dungarpur)	14 —	14 8	25 —	24 8	6 8	...	...	6 12	...	...	...	...
Sirohi	15 8 and 17 —	15 8 and 17 —	25 —	25 —	6 —	5 8	8 —	8 —	19 —	19 —	19 —	19 —
Erinpura	15 4	15 4	23 4	23 —	6 —	6 —	9 —	9 —	21 —	21 —	18 —	18 8
Ajmer	15 2½	15 2	23 —	23 —	6 8	6 8	8 2½	8 2½	24 —	24 —	20 —	20 —
Abu	13 6 and 13 11	13 8 and 13 11	18 2	17 14	5 13	6 8	8 8	8 4	16 10	16 3	14 9	14 12
Kishangarh	16 — to 18 —	16 — to 18 —	25 — to 26 —	25 — to 26 —	6 —	6 8	10 —	10 8	26 — to 32 —	26 — to 30 —	23 8	24 —
Bundi	32 14	32 9	57 14	60 15	7 5	7 5	12 3	12 3	43 12	60 15	...	...
Kotah	20 12	21 —	25 —	29 —	8 —	8 —	10 —	10 —	30 —	34 —	14 —	14 —
Jhalawar	16 8	16 10	30 —	30 —	6 10	6 10	10 —	10 —	18 4	24 8	18 4	20 —
Tonk	19 14	20 13	28 15	30 9	4 4	4 8	...	5 12	36 10	36 10	26 —	28 8
Jaipur	17 4	17 4	25 14	26 9	5 11	5 12	6 12	6 14	28 9	29 —	23 3	22 11
Karauli	20 8	20 10	30 —	30 —	9 6	9 6	11 4	11 4	32 8	32 8	28 2	23 2
Dholpur	17 9½	18 —	26 9	27 —	7 8	8 —	9 —	9 —	24 6	24 —	21 3½	21 —
Bharatpur	19 6	19 —	30 4	23 11	5 —	5 —	7 —	7 —	27 4	27 4	23 8	23 14
Alwar	17 2	16 8	27 9	27 —	8 —	8 —	8 7	8 7	28 14	28 10	25 9	24 8
Deoli	19 —	18 8	30 8	29 —	5 —	5 —	6 —	6 —	32 —	32 —	25 12	25 8
Nasirabad	15 —	15 —	...	...	8 —	8 —	9 —	9 —	26 —	27 —	20 —	20 —
Balmer	14 12	14 12	...	...	6 —	6 —	8 —	8 —	18 7	18 7	16 5	16 5
Anádra	14 — and 14 8	14 — and 14 8	...	..	5 8	5 8	8 8	8 8	...	...	15 8	16 —
Shahpura	16 —	16 —	27 —	27 4	8 —	8 —	9 8	9 8	33 —	33 —	23 8	23 8
Western—												
Jodhpur	15 — and 15 10	14 15 and 15 10	20 9	20 1	6 4	6 4	7 8	7 8	20 —	20 —	16 13 and 17 14	16 8 and 17 13
Jaisalmer	11 2	11 3	...	...	6 14	6 11	10 6	10 14	17 4	17 12	15 4	15 8
Bikaner	13 5	13 8	23 8	23 —	3 4	3 4	7 —	7 —	...	...	16 —	15 5½
Central India—												
Indore	13 12	13 12	20 —	22 —	7 —	7 —	8 —	8 —	22 —	22 —	16 8	16 8
Nimach	16 —	16 —	...	...	8 —	8 —	9 —	8 8	28 —	26 —	17 —	16 —
Gwalior	13 1	13 —	23 14½	23 11	7 1½	7 —	8 3½	8 2	23 6½	22 4	13 11	17 10
Panjab—												
Southern—												
Hissar	17 —	17 12	35 —	35 —	...	...	16 —	16 —	31 —	32 —	26 —	25 8
Ferozpur	16 —	16 —	30 —	30 —	...	...	8 —	8 —	30 —	30 —	22 —	24 —
Central—												
Lahore	17 —	16 12	30 8	30 —	...	...	9 12	9 12	27 8	30 8	20 4	21 8
Gujranwála	17 13	17 13	31 —	30 8	...	...	10 8	10 8	24 8	24 8	24 8	24 8
Gujrat	18 —	18 —	32 —	30 —	...	...	11 —	11 —	...	...	23 —	23 —
Jhelum	18 —	17 8	28 —	29 —	...	...	11 —	11 —	28 —	26 —	23 —	23 —

state the number of sers (of 80 tolas) and chittacks sold for one rupee)

Marua or ragi (*Eleusine coracana*)		Kangni or kakun, Italian millet (*Setaria italica*)		Gram, chenna, chola, kadalay, or sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar or thur, cadjan pea (*Cajanus indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												United Provinces—*continued*
												(*a*) AGRA—*continued*
												Submontane, west—
...	...	...	16 —	21 2	20 8	32 —	33 —	15 —	15 —	11 12	11 12	Shahjahánpur
...	...	19 —	19 —	22 —	21 8	35 —	36 —	15 —*	15 —*	13 —	13 —	Budaun
...	...	...	...	...	21 —	...	25 —	..	15 —*	...	12 —	Pilibit
...	...	17 8	17 6	18 4	18 4	27 —	27 —	13 8	13 8	10 8	10 8	Bareli
...	...	17 8	17 8	..	22 12	...	33 14	...	16 —*	...	13 —	Moradabad
...	19 —	...	...	23 8	23 8	14 8	...	18 —*	14 8*	12 8	12 8	Bijnor
...	...	...	...	25 5	24 12	28 1	27 8	8 13	8 13	13 8	13 8	Muzaffarnagar
28 3	22 10	22 9	22 9	25 13	25 13	30 3	30 1½	13 15	13 15	13 4	13 5	Sahāranpur
25 —	25 —	...	...	24 —	24 —	32 —	32 —	13 —	...	12 —	—	Dehra-Dún
												Hills—
...	...	...	...	15 —	15 —	18 —	18 —	11 —*	11 —*	8 —	8 —	Naini Tal
24 —	24 —	...	...	14 —	14 —	...	...	11 —*	11 —*	9 8	9 8	Almora
20 —	20 —	20 —	20 —	10 —	10 —	..	...	7 8	7 8	8 —	8 —	Garhwál
												(*b*) OUDH—
												Southern—
...	...	...	...	23 —	23 —	24 —	24 —	16 —*	17 —*	13 —	13 —	Partábgarh
...	...	...	...	24 —	24 —	...	...	16 —*	15 —*	12 —	12 —	Sultanpur
35 —	35 —	28 —	28 —	19 —	19 —	26 —	24 —	16 —*	16 —*	13 —	13 —	Rae-Bareli
...	...	...	16 —	...	19 —	...	32 —	...	17 —*	...	11 —	Unao
...	...	22 —	24 —	20 8	20 8	32 —	32 —	17 —*	17 —*	12 8	12 8	Lucknow
35 —	30 —	22 —	24 —	22 —	21 —	35 —	32 —	16 —	16 —	12 —	12 —	Hardoi
												Northern—
...	...	22 —	21 —	21 8	21 8	27 —	29 —	16 —	16 —	11 8	11 8	Fyzabad
29 —	29 —	22 —	22 —	18 —	18 8	28 —	31 —	15 —	15 —	13 —	13 —	Barabanki
17 —	17 —	16 —	16 —	21 8	20 —	32 —	33 —	14 —*	14 4*	10 8	10 8	Gonda
...	...	20 —	19 —	25 —	25 —	31 —	33 8	17 8*	17 8*	12 8	12 8	Bahraich
28 —	28 —	26 —	26 —	22 —	22 —	31 —	30 —	15 8	16 —	13 —	13 —	Sitapur
32 —	32 —	16 —	16 —	22 —	22 —	31 —	32 —	16 —*	17 —*	12 12	12 12	Kheri
												Rajputana—
												Eastern—
...	...	...	...	30 —	28 —	30 —	36 —	8 —	...	12 4	12 8	Partábgarh
...	...	...	...	23 —	24 —	34 —	34 —	...	...	11 8	11 8	Bánswára
...	...	15 3	15 3	17 10	17 10	21 4	21 9	11 3	11 3	11 13	11 10	Mewar (Udaipur)
...	...	...	...	20 —	20 —	24 —	25 —	...	...	..	12 8	Hilly Tracts of Mewar (Dungarpur)
...	...	21 —	17 —	18 —	18 —	20 —	20 —	11 8	10 8	14 —	14 —	Sirohi
...	...	...	...	17 1	17 —	...	...	...	...	15 —	15 —	Erinpura
...	...	14 8	14 8	20 —	20 —	24 —	24 —	...	...	15 —	15 —	Ajmer
...	...	...	...	16 3	16 3	17 9	17 12	9 14	9 14	13 11	13 11	Abu
...	...	...	...	22 — to 24 —	22 8	26 — to 32 —	26 — to 30 —	...	...	16 —	16 —	Kishangarh
...	...	...	...	60 —	60 15	48 12	49 6	...	...	13 3	13 11	Bundi
...	...	...	...	31 —	33 —	...	...	8 —	8 —	12 —	12 —	Kotah
...	...	...	...	24 —	24 —	27 8	30 —	8 —	8 —	11 8	11 8	Jhalawar
...	...	...	...	22 1	23 10	25 11	30 9	...	...	13 8	13 8	Tonk
...	...	15 2	15 6	22 15 and 27 —	23 — and 27 6	25 14	26 4	25 14	26 4	15 6	15 10	Jaipur
...	...	26 4	26 4	23 12	28 12	...	...	26 4	26 4	13 2	13 2	Karauli
...	...	18 —	18 —	23 12½	24 4	...	...	19 13	20 —	14 —	14 —	Dholpur
...	...	21 8	21 8	24 8	24 8	24 8	24 8	17 2	16 10	14 4	14 4	Bharatpur
...	...	17 —	17 —	23 10	23 1	28 3	27 15	24 —	24 —	15 4	15 4	Alwar
28 12	30 —	...	...	26 2	26 10	...	...	8 —	8 —	14 8	14 8	Deoli
...	...	...	...	22 —	22 —	...	...	11 —	11 —	15 8	15 8	Nasirabad
...	...	...	...	17 2	17 2	21 —	21 —	...	...	16 —	16 —	Bálmer
...	...	...	...	17 —	16 —	18 8	18 8	...	...	14 —	14 —	Anádra
...	...	...	...	20 —	19 8	26 8	23 —	...	...	14 8	14 4	Shahpura
												Western—
...	...	...	...	18 12	19 —	20 10	20 2	10 —	9 11	16 8	16 8	Jodhpur
...	...	...	...	14 —	14 4	...	...	...	...	21 —	21 —	Jaisalmer
...	...	...	...	23 —	23 —	...	...	9 —	9 —	13 8	13 8	Bikaner
												Central India—
...	...	...	...	19 —	19 —	32 —	32 —	9 —	9 —	12 8	12 —	Indore
...	...	...	...	23 —	21 —	...	...	11 —	11 —	14 —	13 —	Nimach
...	...	14 12	14 12	20 15	21 7	...	...	14 15½	14 13	13 —	12 14	Gwalior
												Punjab—
												Southern—
...	...	...	...	33 —	33 —	...	...	...	...	13 —	13 —	Hissar
...	...	10 —	10 —	31 —	31 —	32 —	32 —	10 —	10 —	11 —	14 —	Ferozepur
												Central—
...	...	20 12	20 8	27 —	27 8	23 8	27 —	10 8	9 —	15 6	15 4	Lahore
...	...	26 —	26 —	29 3	28 12	23 8	27 8	...	...	16 —	16 —	Gujranwála
...	...	...	...	28 —	28 —	26 —	25 —	...	...	16 8	16 —	Gujrat
...	...	...	...	29 —	29 —	24 —	23 8	...	...	[illegible]	16 —	Jhelum

* Husked

RETAIL PRICES FOR THE SECOND HALF OF DECEMBER 1904—*continued (The figure*

Districts	Wheat		Barley		Rice — Best sort		Rice — Common		Jawar or Cholum (*Andropogon sorghum*)		Bajra or Cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Panjab—*continued*												
South-eastern—												
Gurgáon	16 —	16 —	29 8	28 8	...	...	8 —	8 —	29 18	29 8	25 8	25 8
Delhi	16 4	16 —	28 —	28 —	...	...	9 8	9 8	27 —	28 —	21 —	20 —
Rohtak	17 8	17 8	27 —	27 —	...	...	9 —	10 —	30 —	30 —	25 —	24 —
Karnál	17 8	17 12	32 —	30 —	...	...	9 —	9 —	36 —	36 —	22 —	23 —
Submontane—												
Ambala	18 12	18 12	22 8	20 10	...	...	11 12	11 12	39 —	39 —	20 8	19 8
Ludhiána	19 8	19 8	26 8	25 8	...	...	10 —	10 8	34 —	34 8	22 8	23 4
Jalandhar	18 12	19 —	27 —	26 —	...	...	10 —	10 —	32 —	32 —	...	...
Hoshiárpur	19 —	19 —	26 —	26 —	...	...	10 —	10 —	30 —	30 —	20 —	20 —
Gurdáspur	18 —	18 —	32 —	32 —	...	...	11 —	11 —	30 —	30 —	...	...
Amritsar	18 —	17 —	27 —	29 —	...	...	10 —	10 —	31 —	34 —	28 —	28 —
Siálkot	16 8	16 12	30 8	32 8	...	...	12 —	12 —	...	31 8	27 8	26 8
Hills—												
Simla	12 11	13 9	18 12	17 —	...	...	8 —	8 —	18 —	18 —	16 —	16 —
Kángra	22 —	22 —	32 —	32 —	...	...	14 —	14 —	...	...	...	...
Northern—												
Rawalpindi	18 —	18 —	34 —	34 —	...	...	8 —	8 —	25 8	26 —	23 —	23 —
Western—												
Sháhpur	18 8	19 —	30 —	30 —	...	...	8 8	8 8	26 —	26 —	24 —	26 —
Jhang	17 —	17 —	25 —	25 —	...	...	10 —	10 —	30 —	31 —	25 —	24 —
Multan	14 8	14 8	27 —	27 —	...	...	14 —	14 —	26 —	26 —	20 8	20 8
Montgomery	16 4	16 8	...	...	...	...	9 —	9 —	...	...	...	...
Muzaffargarh	16 4	16 4	26 —	25 —	...	...	13 —	13 —	23 —	23 —	20 —	20 —
Dera Ghazi Khan	14 11	14 11	22 8	24 8	...	...	11 14	11 14	22 8	22 8	18 12	18 12
N.-W. Frontier Province												
Hazára	17 —	16 —	25 14	25 —	5 —	5 —	10 8	9 10	32 —	28 —	...	20 —
Pesháwar	18 —	18 —	34 —	37 —	6 8	6 8	10 —	10 —	35 —	35 —	22 —	23 —
Kohát	18 10	18 8	[illegible] 7	[illegible] 7¼	[illegible]	[illegible]	13 [illegible]	13 6	...	...	28 1	23 1
Bannu	[illegible]	[illegible]	37 8	40 5	16 4	16 4	17 8	17 8	35 —	36 4	22 8	28 2
Dera Ismail Khan	16 10½	16 1¼	25 1½	25 1½	5 1	5 —	8 —	8 —	30 —	30 —	22 8¼	22 11
Sind and Baluchistan—												
Karachi	12 8	12 8	...	...	9 —	9 —	11 —	11 —	19 —	19 —	16 —	16 —
Hyderabad	12 —	12 —	...	...	7 —	7 —	9 —	9 —	18 —	18 —	18 —	18 —
Thar and Párkar (Umarkot).	13 —	13 —	...	...	11 —	11 —	12 —	12 —	...	...	15 —	15 —
Shikárpur	15 —	15 —	...	...	10 —	10 —	14 —	14 —	24 —	23 —	20 —	21 —
Upper Sind Frontier	13 —	13 —	...	...	9 8	9 —	10 8	10 —	21 8	21 8	21 —	20 —
Quetta	11 12 to 12 12	11 12 to 12 12	16 4	16 4	4 —	4 —	8 —	8 —	18 —	19 4	19 —	19 —
Bombay—												
Konkan—												
Karwar	11 11	11 3	...	...	11 2	11 2	12 2	12 2	...	...	...	...
Ratnagiri	9 7	9 7	...	...	8 11	8 11	10 11	10 11	...	...	15 4	15 14
Alibag	8 5	8 5	...	...	9 —	9 —	9 14	9 14	...	...	14 12	13 14
Bombay	8 7	8 7	...	...	6 6	6 6	8 7	8 7	12 14	13 8	12 9	13 4
Tanna	10 —	10 —	...	...	9 4	9 4	11 1	11 1	14 7	14 7	12 16	14 6
Deccan and Karnátak—												
Dharwar	12 9	11 11	...	...	11 —	10 8	12 —	11 8	19 15	10 15	17 12	17 12
Belgaum	12 2	12 2	...	...	11 9	11 9	12 10	12 1	18 11	19 11	17 9	19 8
Satara	12 5	13 3	...	...	7 6	7 12	8 11	8 14	14 2	16 9	13 14	15 15
Sholapur	18 10	18 10	...	...	7 10	7 10	10 12	10 14	23 4	25 13	17 14	20 2
Bijapur	16 9	14 11	...	...	9 8	9 8	10 5	9 13	22 8	23 6	23 12	23 12
Poona	11 14	11 14	...	...	8 12	8 12	10 —	10 —	19 9	19 9	16 7	16 7
Khandesh and N.-E. Deccan—												
Ahmadnagar	15 15	15 15	...	...	8 14	8 14	9 13	9 13	19 4	22 —	17 9	17 9
Násik	14 —	14 —	...	...	8 12	8 12	10 8	10 8	...	...	15 6	15 6
Dhulia	14 —	14 —	...	...	8 3	8 3	10 5	10 5	21 15	21 15	19 15	19 15
Gujarat—												
Surat	10 10	10 10	...	...	8 5	8 5	9 4	9 4	15 4	15 4	14 13	14 13
Broach	12 6	12 8	...	...	6 8	6 8	10 8	10 8	16 —	16 —	14 8	14 8
Kaira	13 —	12 —	...	...	8 —	7 8	10 —	10 —	17 —	17 —	16 —	15 —
Baroda	11 —	11 —	...	...	9 —	9 —	10 —	10 —	16 —	16 —	13 —	13 —
Ahmadabad	13 8	13 8	...	...	7 —	7 —	11 8	10 8	19 8	19 —	16 —	16 —
Godhra	13 8	12 —	...	...	6 —	6 —	10 8	11 —	...	...	16 —	16 —
Disa	15 —	14 8	...	...	8 —	8 —	9 —	9 —	13 —	17 8	16 8	16 —
Kathiawar—												
Rajkot	15 5	15 8	...	...	7 6	7 8	9 —	9 —	17 10	18 —	13 8	13 8
Central Provinces—												
Western—												
Nimar	14 —	14 —	...	...	5 13	5 13	10 3	9 12	23 —	23 —	...	...
Asirgarh Cantonment	11 8	11 8	...	...	...	...	9 —	9 —	16 —	16 —	...	...
Hoshangabad	14 11	14 11	...	...	6 8	7 4	8 —	8 —	19 3	19 8	...	...
Betul	16 3	16 3	...	...	...	...	9 10	9 10	21 12	21 —	...	...
Chhindwara	15 3	13 13	...	...	8 —	8 —	13 5	13 5	21 10	21 10	...	...
Nagpur	17 8	17 8	...	...	8 12	8 12	12 8	12 8	20 11	18 6	...	...
Wardha	13 12	13 12	...	...	5 —	5 —	10 —	10 —	20 —	20 —	...	...

state the number of sers (of 80 tolas) and chittacks sold for one rupee)

Marua or ragi (*Eleusine coracana*)		Kangni or kakun, Italian millet (*Setaria italica*)		Gram, chenna, chola, kadalai, or sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar or thur, cadjan pea (*Cajanus indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Panjab—*continued*
												South eastern—
...	...	.		24 12	24 4	28 —	28 —	13 —	13 —	13 —	13 —	Gurgáon
...	...	12 —	12 —	25 8	24 8	23 —	27 —	14 —	14 —	13 —	13 —	Delhi
..	..	10 —	10 —	26 8	26 —	27 —	27 —	12 —	13 —	13 —	13 —	Rohtak
32 —	35 —	20 —	15 —	28 8	28 8	33 -	32 —	13 —	14 —	12 8	12 —	Karnál
												Submontane—
...	...	...	...	29 3	28 3	31 6	31 —	11 12	11 12	15 8	15 8	Ambala
...	...	20 —	20 —	33 8	33 8	36 —	35 —	10 —	10 —	16 —	16 —	Ludhiána
...	..	16 —	16 —	31 8	30 —	32 —	32 —	..	..	16 —	16 —	Jalandhar
...	..	10 —	10 —	29 —	25 —	29 —	27 —	6 8	6 8	15 —	14 8	Hoshiárpur
...	...	...		32 —	32 —	28 —	28 —	...	.	15 —	15 —	Gurdáspur
...	...	17 —	18 —	31 —	31 —	30 —	27 —	11 —	11 —	16 —	16 —	Amritsar
...	...	...	...	25 —	25 —	25 —	25 8	.	..	16 8	16 8	Siálkot
												Hills—
...	...	16 —	16 —	18 12	18 12	18 12	18 12	8 —	8 —	11 4	10 12	Simla
...	...	...		23 —	22 —	27 —	26 —	10 —	10 —	12 —	12 —	Kángra
												Northern—
...	...	...	..	27 —	26 8	24 8	22 8	10 8	11 —	16 —	16 —	Ráwalpindi
												Western—
20 —	20 —	18 —	18 —	31 —	32 —	23 —	23 —	8 —	8 —	15 —	15 —	Sháhpur
32 —	32 —	36 —	36 —	24 —	24 —	29 —	30 —	13 —	13 —	14 —	14 —	Jhang
...	.	19 —	19 —	23 —	23 —	26 —	26 —		.	15 4	15 4	Multan
...	...	...	...	28 8	28 —	.	..		.	14 —	13 —	Montgomery
...	...	.	.	23 8	23 8	...	...	7 —	7 —	14 —	14 —	Muzaffargarh
...	...	...	...	24 1	24 1	...	...	9 1	8 12	14 1	14 1	Dera Ghazi Khan
												N.-W Frontier Province
...	...	...	12 —	21 4	20 10	24 —	23 —	10 —	10 —	12 —	12 —	Hazára
...	...	19 —	19 —	25 —	25 —	29 —	30 —	13 —	12 —	18 —	18	Pesháwar
...	...	...	.	26 12	26 13	28 11	28 1	.		20 6	20 6	Kohát
...	...	...	.	33 5	36 6	28 12	33 12	11 4	11 4	21 14	21 14	Bannu
...	...		.	30 7	30 6½	21 —	21 —	10 10	10 10	15 — and 17 —	14 8 and 16 8	Dera Ismail Khan
												Sind and Baluchistan
...	..	..	.	18 —	18 —	...		10 —	10 —	16 —	16 —	Karáchi
...	...	...	...	16 —	16 —	..	...	7 8	7 8	15 —	15 —	Hyderabad
...	...	...	.	8 —	8 —	.	..	...	...	14 —	14 —	Thar and Párkar (Umarkot)
...	...	...	...	23 —	22 8	...	..	11 —	11 —	14 —	14 —	Shikárpur
...	..	..		21 —	21 8		..	10 —	10 —	13 —	13 —	Upper Sind Frontier
...	...	6 —	6 —	16 —	16 —	19 —	19 —	9 —	9 —	10 2	10 —	Quetta
												Bombay—
												Konkan—
20 14	20 14	..	...	13 8	12 8	...	...	11 —	11 —	12 7	11 3	Karwar
18 8	13 8	...		13 1	13 1	.	.	9 7	9 7	14 5	14 5	Ratnagiri
...	...	...	...	13 9	13 9	...	.	8 12	8 12	13 3	13 9	Alibág
9 —	9 —	...	..	12 8	12 8	...		6 5	8 5	10 —	10 —	Bombay
15 8	15 8	...	...	14 8	14 8	...	.	9 2	9 2	14 —	14 —	Tanna
												Deccan and Karnátak—
...	...	.	...	13 12	12 14	..	...	8 7	8 7	12 —	12 —	Dharwar
22 —	24 —	...	...	13 —	12 8		.	9 8	9 8	13 3	12 6	Belgaum
...	...	...	...	13 12	14 2		..	10 8	11 14	13 7	13 7	Satara
...	...			18 14	19 11	...	...	13 9	14 —	12 -	12 —	Sholapur
...	...	...	...	15 14	14 15	..	...	11 6	10 9	12 4	11 7	Bijapur
...	...	...	...	15 10	15 10	...	...	11 6	11 6	12 12	12 12	Poona
												Khandesh and N.-E. Deccan—
...	...	...	...	19 7	18 3	...	...	11 14	12 10	14 7	13 12	Ahmadnagar
19 9	...	...	...	15 13	15 13	...	...	10 —	10 —	13 4	13 4	Násik
...	...	...	...	16 12	16 14	..	..	11 5	11 5	13 —	13 —	Dhulia
												Gujarat—
...	...	...	...	13 14	13 14	...	..	8 5	8 5	14 13	14 13	Surat
...	...	...	...	12 —	12 —	...	...	10 8	10 8	16 —	16 -	Broach
16 —	16 —	...	...	14 —	14 —	...	...	12 —	10 —	16 —	16 —	Kaira
16 —	16 —	..	...	13 —	13 —	...	..	10 —	10 —	14 —	14 -	Baroda
...	...	...	...	19 —	18 —	...	...	12 —	11 8	16 4	16 4	Ahmadabad
20 —	17 —	...	...	20 —	20 —	...	.	10	10 —	15 —	15 —	Godhra
...	...	...	...	16 12	16 8	...	.	9 8	9 8	15 —	15 —	Disa
												Kathiawar—
...	...	...	.	15 —	14 8	...	..	9 —	9 —	80 —	80 —	Rajkot
												Central Provinces—
												Western—
...	...	...	...	17 1	16 2	...	..	10 15	11 3	11 13	11 13	Nimar
...	...	...	...	...		...	..	9 —	9 —	10 —	10 —	Asirgarh Cantonment
...	...	...	...	20 9	20 9	...	..	14 6	14 6	10 10	10 10	Hoshangabad
...	...	...	...	...	16 11	...	...	10 5	10 5	10 10	9 2	Betul
...	...	...	...	...	16 15	.	...	12 —	12 —	9 4	9 2	Chhindwára
...	...	...	...	18 12	20 —	..	...	12 8	12 8	11 -	11 —	Nagpur
...	...	...	...	16 —	16 —	...		13 1-	13 12	11 1	11 1	Wardha



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 6.} CALCUTTA, SATURDAY, FEBRUARY 11, 1905.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.

Government of India Notifications, Appointments, Promotions, etc.

HOME DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENTS.

Calcutta, the 8th February 1905.

No. 124.—The services of Maulavi Muhammad Yasin Khan, a Deputy Commissioner in Berar, are replaced at the disposal of the Chief Commissioner of the Central Provinces, with effect from the 1st January 1905.

JAILS.

The 9th February 1905.

No. 50.—The services of Captain F. O. N. Mell, M.B., I.M.S. (Madras), are placed permanently at the disposal of the Honourable the Chief Commissioner, Central Provinces, with effect from the 15th November 1904, for employment in the Jail Department.

ECCLESIASTICAL.

The 9th February 1905.

No. 81.—The Reverend H. Naish, a junior chaplain on the Bengal (Lahore) ecclesiastical establishment, to be a senior chaplain, with effect from the 1st December 1904.

H. H. RISLEY,
Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATIONS.

LAND-SURVEYS.

Calcutta, the 10th February 1905.

No. 228—16-2.—Captain H. Wood, R.E., Assistant Superintendent, 1st grade, Survey of India, is granted privilege leave for three months combined with furlough for eighteen months under articles 233 (*t*), 260 and 308 (*b*), Civil Service Regulations, with effect from the 15th March 1905, or the subsequent date on which he may avail himself of it.

GEOLOGY AND MINERALS.

The 8th February 1905.

No. 345—21-2.—Mr. G. F. Adams, Inspector of Mines, is granted privilege leave for three months under Articles 246 and 260 of the Civil Service Regulations, with effect from the 12th April 1905, or the subsequent date on which he may avail himself of it.

No. 346—21-2.—Mr. J. Grundy, Inspector of Mines, is appointed to discharge the duties of the Inspector of Mines, Jherria Circle, in addition to his own duties, during the absence of Mr. G. F. Adams, or until further orders.

The 10th February 1905.

No. 370.—The following Agreement executed under section 41 of the Land Acquisition Act, 1894 (I of 1894), is published for information in accordance with section 42 of the Act:—

Agreement made this seventh day of September one thousand nine hundred and four, between THE DHA'RWA'R GOLD MINES, LIMITED, hereinafter called the Company of the one part, and the SECRETARY OF STATE FOR INDIA IN COUNCIL hereinafter called the SECRETARY OF STATE, of the other part.

WHEREAS for the purpose of the construction of a road from Beldhadi to Kabulayatkatti in the Gadag Táluka in the Dhárwár District the Company have applied to the Local Government to put in force the provisions of the Land Acquisition Act, 1894 (I of 1894), in order to acquire for the Company certain lands in the schedule hereto more particularly mentioned and described.

AND WHEREAS the Local Government having held an enquiry and being satisfied that the proposed acquisition is needed for the construction of the said work and that such work is likely to prove useful to the public has pursuant to section 41 of the said last mentioned Act required the Company to enter into such agreement with the Secretary of State as is herein contained. NOW THESE PRESENTS witness and it is hereby agreed between and by the Company for and on behalf of themselves and their successors and assigns on the one hand and the Secretary of State for India in Council for and on behalf of himself and his successors on the other hand as follows:—

1. That the Company shall and will pay to the Secretary of State through the Local Government the cost as determined by the Local Government of the acquisition of each of the several lands specified in the schedule hereto as and when pos-

session of the same shall respectively be handed over by the Local Government to the Company.

2. That on such payment as aforesaid being made the land in respect whereof the same shall be so made] shall be transferred to and legally vested in the Company subject however to the provisions of clause 3 of these presents.

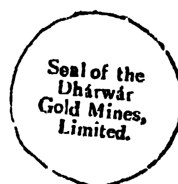
3. That the said lands when so transferred to and vested in the Company shall be held by the Company as their own property and used for the purposes of their undertaking and in case at any time the said lands or any of them or any part thereof shall no longer be required for the purposes of their undertaking the Company shall be at liberty to sell the same or any part thereof subject to their first offering the same to the Local Government at a price not exceeding the price which the Company shall fix as their minimum limit for sale.

4. The work of constructing the said road shall be completed within nine months from the date on which possession of the whole of the lands specified in the schedule shall be handed over by the Local Government to the Company. The said road shall be maintained in a state of efficient repair by the Company at their own cost.

5. The Public (with the exception of other Companies which may be formed for gold mining or other purposes) shall be entitled to use the said road free of any toll or charge for the same by the Company. Any such other Company may use the said road on payment of a toll of four annas per ton of any material transported thereon or of two annas per bullock cart whether laden or unladen, passing thereon, or of any consolidated amount that may be agreed on by the Company and any such other Company as aforesaid.

In witness whereof the common seal of the Dhárwár Gold Mines, Limited, has been hereunto affixed in the presence of their attorney who has hereunto signed his name and one of the Secretaries to the Government of Bombay for and on behalf of the Secretary of State for India in Council hath hereunto set his hand the day and year first above written.

Sealed with the common seal of the Dhárwár Gold Mines, Limited, in the presence of the attorney of the said Company who in token of his presence has hereunto signed his name in the presence of



ROB. COLLINS,

Attorney.

JOHN TAYLOR,
I. SHAW KENNEDY, } Directors.

RICHARD GARLAND, Secretary.

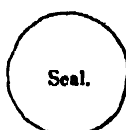
Signed and sealed by R. A. Lamb, Esquire, one of the Secretaries to the Government of Bombay, in the presence of

NARAYAN SITARAM NERURKAR,

Assistant Superintendent, Revenue Department, Secretariat.

GOVIND GANESH DATE,

Assistant Superintendent, Revenue Department, Secretariat.



R. A. LAMB,

Acting Chief Secretary to Government.

SCHEDULE.

Return of land required for a road in connection with the Gold Mines at Gadag.

Survey No.	Area.	Assessment.	Name of registered occupant.	Name of actual occupant.	Land required.
	A. g. a.	R a. p.	*Village of Nabhapur.*		A. g. a.
79	29 1 0	12 0 0	Bhimappa Basappa Barker.	Bhimappa Basappa Barkar .	1 1 0
1	15 10 0	7 0 0	Hanmantgavda Shivangavda.	1. Hanmantgavda Shivangavda— Area. A. g. 7 25; Assessment. R a. 3 8	0 9 15
				2. Venka Siddapa— Area. A. g. 7 25; Assessment. R a. 3 8	0 7 15
2	14 20 0	7 0 0	Ningappa Yellapa Shirur.	Kristrao Dattatraya . .	0 2 4
3	17 33 0	5 0 0	Khando Rango Gadgoli.	Bhimarao Keshava Beladhadi .	0 8 9
88	13 7 0	1 8 0	Siddappa Mallappa Ramanhalli.	Siddappa Mallappa Ramanhalli	0 11 9
				Total Nabhapur .	2 1 4
			Village of Beladhadi.		
36	1 6 12	...	Rangarao Venkatesh Inamdar.	Shrinivas Venkatesh Inamdar.	0 3 2
36, 35, 40	1 6 12; 3 32 8; 4 13 6	...	Ditto .	Rangarao Venkatesh Inamdar.	0 7 11
42	6 1 12½	...	Ditto .	Shrinivas Venkatesh Inamdar .	0 10 6
45	3 20 0	...	Ditto .	Govind Gopal Inamdar . .	0 5 8
45	3 10 0	...	Ditto .	Rangarao Venkatesh Inamdar.	0 10 6
47	4 24 8	...	Ditto .	Shrinivas Venkatesh Inamdar.	0 5 12
54, 60	3 16 4; 2 30 0	...	Ditto .	Rangarao Venkatesh Inamdar.	0 5 12
61	7 9 0	...	Ditto .	Gurunath Ramrao . . .	0 10 6
64	4 8 0	...	Ditto .	Govindrao Inamdar . .	0 5 4
65	3 0 0	...	Ditto .	Rangarao Venkatesh Inamdar.	0 6 2
66	3 22 0	...	Ditto .	Bapurao Venkatesh . .	0 7 2
80	5 10 12	2 10 0	Nimba Bhimappa Inamati.	Yellappa Chikkappa . .	0 2 0
				Tirkappa Mallappa . .	0 2 0
				Neallappa Kajeppa . .	0 2 0
				Basappa Tirkappa . . .	0 6 0
73	13 9 15	...	Rangarao Venkatesh Inamdar	Jivanrao Krishna Inamdar .	0 4 9
73	12 0 0	...	Ditto .	Narasingrao Krishna Sortur .	0 4 2
				Total, Beladhadi .	2 18 2

By order of His Excellency the Right Honourable the Governor in Council,

R. A. LAMB,

Acting Chief Secretary to Government.

J. WILSON,

Officiating Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William; the 8th February, 1905.

No. 239-G.—Lieutenant T. H. St. G. Tucker, a Political Assistant of the 3rd class, is posted as Assistant Political Agent in Zhob.

No. 240-G.—Captain A. B. Dew, a Political Assistant of the 3rd (officiating 1st) class, is posted as Assistant Political Agent and Assistant Commissioner, Sibi.

No. 241-G.—Captain L. B. H. Haworth, a Political Assistant of the 3rd class, is posted as Assistant Political Agent for Chageh.

No. 499-*F.*—The services of Lieutenant R. T. Arundell, Double Company Commander, 2nd Queen's Own Rajput Light Infantry, are replaced at the disposal of His Excellency the Commander-in-Chief in India, with effect from the 16th January 1905.

No. 550-*E.C.*—With reference to Notification, No. 2070-E.C., dated the 30th June 1904, Mr. J. McGeorge, Consul for Siam at Moulmein, resumed charge of his office on the 9th January 1905.

No. 563-*E.C.*—With reference to Notification, No. 1460-E.C., dated the 4th May 1904, Mr. G. Gorio, Consul for Italy at Bombay, resumed charge of his office on the 17th January 1905.

The 10th February 1905.

No. 554-*I.A.*—Mr. A. Warden, Adjutant of the Wagher Corps, is appointed to officiate as Assistant to the Resident at Baroda in the Okhamandal District and Commandant of the Wagher Corps, with retrospective effect from the 1st January 1904.

2. The Notification of the Government of India in the Foreign Department, No. 14-I.A., dated the 1st January 1904, is hereby cancelled.

No. 604-*E.A.*—In exercise of the powers conferred by section 8 of the "Persian Coast and Islands Order in Council, 1889," and section 12 of the Code of Criminal Procedure, 1898 (V of 1898), as applied to the said coast and islands by the notification of the Government of India in the Foreign Department, No. 3429-I.A., dated the 30th December 1898, and with the previous assent of the Secretary of State for India, the Governor-General in Council is pleased to appoint Lieutenant William Henry Irvine Shakespear, His Britannic Majesty's Consul at Bunder Abbas, to be a Magistrate of the first class, within the limits of the town and suburbs of Bunder Abbas, Minab, the Shamilat, Lingah and the Shib-koh ports, the coast of Persia eastwards as far as Gwetter, and all the islands belonging to Persia in the eastern portion of the Persian Gulf.

No. 606-*E.A.*—In exercise of the powers conferred by section 23 of the "Persian Coast and Islands Order in Council, 1889", and sections 22, 24, and 28 of the Bombay Civil Courts Act, 1869 (XIV of 1869), as applied to the said coast and islands by section 7 of the same Order, and with the previous assent of the Secretary of State for India, the Governor-General in Council is pleased to appoint Lieutenant William Henry Irvine Shakespear, His Britannic Majesty's Consul at Bunder Abbas, to be a Subordinate Judge of the first class, within the limits of the town and suburbs of Bunder Abbas, Minab, the Shamilat, Lingah and the Shib-koh ports, the coast of Persia eastwards as far as Gwetter, and all the islands belonging to Persia in the eastern portion of the Persian Gulf; and to invest him within the said limits with the jurisdiction of a Court of Small Causes for the trial of suits cognisable by such Courts up to the amount of five hundred rupees.

No. 244-*G.*—Lieutenant C. F. Mackenzie, Double Company Officer, 8th Rajputs, is appointed temporarily to be Boundary Settlement Officer in Central India, with effect from the date of assuming charge.

No. 248-*G.*—With reference to Rule IV of the rules published in Notification No. 670-G., dated the 20th May 1898, the undermentioned officers are confirmed in the Political Department as Assistants of the 3rd class.

Captain S. H. Jacob.
Captain L. B. H. Haworth.
Lieutenant R. H. Chenevix Trench.
Lieutenant G. H. Anderson.
Lieutenant C. E. Bruce.
Lieutenant R. A. Lyall.

No. 508-*F.*—In consequence of the misconduct of Raja Muhammad Akbar Khan of Punyal in the Gilgit District, of the Kashmir State, he is hereby deprived of the title of Khan Bahadur, which was conferred upon him, as a personal distinction, in the Notification of the Government of India in the Foreign Department, No. 4138-I.A., dated the 9th November 1901.

S. M. FRASER,
Officiating Secretary to the Government of India.

FINANCE AND COMMERCE DEPARTMENT.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Calcutta, the 8th February 1905.

No. 888-P.—The services of Mr. L. E. Pritchard are placed temporarily at the disposal of the Department of Revenue and Agriculture, with effect from the 13th of February 1905.

No. 891-P.—The privilege leave for one month and fifteen days granted to Mr. G. F. Buckley, Assistant Commissioner, Northern India Salt Revenue, in the Notification in this Department, No. 396-P., dated 19th January 1905, is extended by twelve days.

The 10th February 1905.

No. 922-P.—Mr. T. C. Eagles, Deputy, Comptroller, Post Office, Bengal Circle Audit Office, is granted privilege leave for two months with effect from the 1st of February 1905, and the following arrangements are made during his absence on privilege leave, or until further orders :—

Mr. W. A. Kelly, Assistant Comptroller, Post Office, Bengal Circle Audit Office, to officiate as Deputy Comptroller,

and

Mr. J. C. Jore to officiate as Assistant Comptroller, Post Office, Bengal Circle Audit Office.

No. 923-P.—The following acting promotions in the Postal Account Department are notified, with effect from the 1st of February 1905, during the absence on privilege leave of Mr. T. C. Eagles, Deputy Comptroller, Post Office, Class I, or until further orders :—

Mr. J. A. O'Brien, Deputy Comptroller, Post Office, Class II, to act as Deputy Comptroller, Post Office, Class I,

Mr. W. A. Kelly, Assistant Comptroller, Post Office, Class I, to act as Deputy Comptroller, Post Office, Class II,

Mr. E. W. Saxton, Officiating Assistant Comptroller, Post Office, Class II, to act as Assistant Comptroller, Post Office, Class I,

and

Mr. J. C. Jore to act as Assistant Comptroller, Post Office, Class II.

W. S. MEYER,
Secretary to the Government of India

MILITARY DEPARTMENT.

Fort William, the 10th February 1905.

APPOINTMENTS.

INDIAN ARMY.

No. 107.—With reference to paragraph 6 of the regulations published with clause 92, India Army Circulars, 1891, the undermentioned officers of the Unattached List are admitted to the Indian Army, with effect from the dates specified, subject to confirmation by the Secretary of State for India :—

Second-Lieutenants—

Roger Edward Harene	Dated 18th January 1905.
Denis Erskine Knollys	Dated 18th December 1904.
William Cuppaidge Norris Lee	Dated 19th December 1904.
Donald Macintyre	Dated 18th December 1904.
Geoffrey Gordon Richardson	Dated 22nd December 1904.

ORDNANCE DEPARTMENT.

No. 108.—The term of appointment of Captain W. L. J. Carey, Royal Artillery, to the Ordnance Department in India, is extended for five years, with effect from the 30th July 1905.

NATIVE ARMY.

107th Pioneers.

No. 109.—Jemadar Sadaram, appointed on probation in G. G. O. No. 648 of 1901, is confirmed in that rank, with effect from the 4th May 1901.

DISMISSALS AND REMOVALS.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

HOSPITAL ASSISTANT BRANCH.

Bombay Command.

No. 110.—The services of No. 287, third class Hospital Assistant Krishnaji Govind Lohokare are dispensed with on account of physical disability.

LONDON GAZETTE.

No. 111.—The following extracts are published for general information:—

"London Gazette," dated the 10th January 1905, page 221.

WAR OFFICE, PALL MALL,
10th January 1905.

MEMORANDA.

* * * * * *

Conductor James Arbery, India Miscellaneous List, is granted the honorary rank of Lieutenant. Dated 11th January 1905.

* * * * * * *

"London Gazette," dated the 17th January 1905, pages 418 and 419.

WAR OFFICE, PALL MALL,
17th January 1905.

* * * * * * *

UNATTACHED LIST.

The undermentioned Gentlemen Cadets, from the Royal Military College, to be Second-Lieutenants, with a view to their appointment to the Indian Army. Dated 18th January 1905:—

John Rowley Lunell Heyland.
John Creery Tate.
Arthur Marston Daniels.
James Garrard Dormer.
Godfrey Leveson Brooke-Hunt.
Harry Allardice.
Trevor Maxwell Carpendale.
Herbert Cobb Finnis.
Harold Evelyn William Bell-Kingsley.
Malcolm Ostrehan.
Hugh Robert Charles Lane.
Arthur Brodie Haig.
Frank Stewart Greenhouse.
Archibald Huleatt Huntly Muir.
Henry Blackwell.
James Farquhar White Ogilvie.

Lewis Macclesfield Heath.
Charles Herbert Stanley Deane.
Thomas Schomberg Paterson.
John Sweetland Dallas.
John Graham Wilson.
Wynne Owen.
Arthur Hugh Rich Saunders.
Eric William Reynolds.
Douglas Harvey.
Geoffrey Bulmer Howell.
Donald Rainsford-Hannay.
Arthur Morris Slingsby.
Ian Burn-Murdoch.
Thomas Moss.
St. John Vashon Baker.
John Arnold Shelton Agar.
William Brook Northey.
Frederick Obré MacKenzie.
Norman Chalmers Sparling.
Harold Wyn Goldfrap.
John Lancelot Eden.
Charles Molyneux Sandys Manners.
Charles Mylne Mullaly.
St. John Arthur Browne.
Charles Hamilton Grant Hume Harvey-Kelly.
William Reginald Warden.
Arthur Henry Maitland Wilson.
William Bruce Cunningham.
Charles Frederick Trench.
Archibald Kenneth Park.
Rupert Simson.
John Edmond Waller.
Noel Frank Coote Mulloy.
John Frederick Campbell Sanders.
Steriker William Finnis.
Lionel Edward Lang.
Douglas Byres Davidson.
William George King Broome.
Wigram Seymour Elliot Money.
Guy Stoddart.
Eric George MacKenzie.

* * * * * *

ORGANISATION.

No. 112.—In exercise of the powers conferred by section 4 of the Indian Reserve Forces Act, 1888 (Act IV of 1888), the Governor-General in Council is pleased to promulgate the following rules for the grant of native officers' commissions in the existing reserve of the Supply and Transport Corps:—

(1) Commissions as Risaldars, Ressaidars or Jemadars in the reserve of the Supply and Transport Corps may be granted to Gentlemen of influence who have assisted in the work of transport registration and, being not more than 40 years of age, are pronounced medically fit for service.

(2) Such officers will ordinarily be retired on attaining 50 years of age.

(3) When called out for army service such officers will, for the purposes of pay and allowances, be on the same footing as native officers of the Indian Army of corresponding rank, and holding similar appointments in the Supply and

Transport Corps. For the purposes of wound, injury, and family pensions or gratuities they will be under the same rules as the corresponding ranks in the Indian Army.

(4) Such officers will rank among themselves according to the dates of their commissions and, when employed on army service, will rank with native officers of corresponding rank in the Indian Army, but as juniors of each rank.

PROMOTIONS.

MISCELLANEOUS LIST.

India.

No. 113.—Deputy Commissary and Honorary Captain Gabriel Calli, Chief Warder, Military Prison, Poona, to be Commissary;

Assistant Commissary and Honorary Lieutenant Thomas Miller, office of the Adjutant-General in India, to be Deputy Commissary, and to have the honorary rank of Captain, subject to His Majesty's approval;

Assistant Commissary (supernumerary) and Honorary Lieutenant William David Gray, Chief Clerk, office of the Military Secretary to His Excellency the Commander-in-Chief, is absorbed in the grade of Assistant Commissary;

Sub-Conductor Percy Russell, Army Remount Department, to be Conductor;

Sergeant Edward George Knapp, office of the Deputy Adjutant-General, Eastern Command, to be Sub-Conductor,—

vice Commissary and Honorary Captain H. Morrison, retired; with effect from the 10th November 1904.

No. 114.—Supernumerary Conductor Edward Lawrence Bartlett, office of the Adjutant-General in India, is absorbed in that grade;

Sergeants Arthur John Coward, office of the Deputy Adjutant-General, Eastern Command, Frank Seymour Hosley, office of the Adjutant-General in India, and William James Coleman, office of the Deputy Adjutant-General, Eastern Command, to be Sub-Conductors,—

with effect from the 17th October 1904, on augmentation of establishment.

ORDNANCE DEPARTMENT.

Southern Circle.

No. 115.—Supernumerary Conductor Michael Hayes is absorbed in that grade, *vice* Conductor Henry Harris, transferred to the pension establishment; with effect from the 15th November 1904.

No. 116.—Sub-Conductor Robert Stone to be Conductor;

Store Sergeant William Henry Raisin to be Sub-Conductor,—

vice Conductor James Wharton, transferred to the pension establishment; with effect from the 15th December 1904.

SUPPLY AND TRANSPORT CORPS.

Bengal.

No. 117.—Commissary and Honorary Captain Thomas James Ellis, Meerut Grass Farm, is granted the honorary rank of Major, with effect from the 31st January 1905, under the terms of the Royal Warrant of the 2nd January 1904, subject to His Majesty's approval.

NATIVE ARMY.

No. 118.—The following promotions are made in the undermentioned regiments:—

29th Lancers (Deccan Horse).

Kot-Dafadar Indar Singh to be Jemadar, *vice* Kesra Singh, transferred to the pension establishment; with effect from the 16th January 1905.

34th Prince Albert Victor's Own Poona Horse.

Risaldar Nazir Ali Khan to be Risaldar-Major, Ressaidar Agar Singh to be Risaldar, Jemadar Husain-Bakhsh Khan to be Ressaidar, and Dafadar Balwant Singh to be Jemadar, *vice* Manawar Khan, transferred to the pension establishment; with effect from the 8th December 1904.

Ressaidar Sherbaz Khan to be Risaldar, Jemadar Ganpat Singh to be Ressaidar, and Kot-Dafadar Badan Singh to be Jemadar, *vice* Umrao Bahadur Khan, transferred to the pension establishment; with effect from the 8th December 1904.

Aden Troop.

Jemadar Malikdad Khan to be Risaldar, and Dafadar Oomdeh Khan to be Jemadar, *vice* Hurmat Sher Khan, transferred to the pension establishment; with effect from the 1st January 1905.

Queen's Own Corps of Guides (Lumsden's).

Kot-Dafadar Bahadur Singh to be Jemadar, *vice* Lal Singh, transferred to the pension establishment; with effect from the 1st November 1904.

36th Sikhs.

Jemadar Badan Singh to be Subadar, and Havildar Faujdar Singh to be Jemadar, *vice* Jiwan Singh, transferred to the pension establishment; with effect from the 16th January 1905.

56th Infantry (Frontier Force).

Havildar Nanak Singh to be Jemadar, *vice* Sundar Singh, transferred to the pension establishment; with effect from the 16th January 1905.

66th Punjabis.

Havildar Din Muhammad to be Jemadar, *vice* Yakub Khan, resigned; with effect from the 28th December 1904.

93rd Burma Infantry.

Jemadar Dhian Singh to be Subadar, *vice* Jiwan Singh, transferred to the pension establishment; with effect from the 7th December 1904.

2nd Battalion, 4th Gurkha Rifles.

Jemadar Singraj Karki to be Subadar, *vice* Tularam Thapa, transferred to the pension establishment; with effect from the 1st January 1905.

8th Gurkha Rifles.

Jemadar Ganj Sing Rana to be Subadar and Havildar Jangbir Rana to be Jemadar, *vice* Puran Thapa, transferred to the pension establishment; with effect from the 1st December 1904.

2nd Battalion, 9th Gurkha Rifles.

Subadar Bishn Sing Kathait to be Subadar-Major to complete the establishment; with effect from the 10th December 1904.

Jemadars	Angad Saon Karbir Khattri Tilbir Bhandari Kabiram Bohora	to be Subadars to complete the establishment, with effect from the 10th December 1904.
Havildars	Jhagarnand Harichand Thakur Sobhan Sing Adhikari Bhimlal Khattri Jaibhan Karki Indra Sing Thapa Jogichand Thakur Madho Sing Khattri	to be Jemadars to complete the establishment, with effect from the 10th December 1904.

2nd Battalion, 10th Gurkha Rifles.

Subadar Gambhir Sahi to be Subadar-Major, *vice* Pirthalal Limbu, *Sardar Bahadur*, transferred to the pension establishment; with effect from the 1st November 1904.

RETIREMENTS.

No. 119.—Major Edmund Saffery Cooper, Indian Army, has been permitted, by the Secretary of State for India, to retire from the service, subject to His Majesty's approval, with effect from the 19th March 1905.

VOLUNTEER CORPS.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

Calcutta Light Horse.

No. 120.—Second-Lieutenant William Valentine Weston to be Lieutenant, *vice* Hills, promoted; with effect from the 1st December 1904.

Madras Artillery Volunteers.

No. 121.—Cyril Champkin, Gentleman, to be Second-Lieutenant, to fill an existing vacancy.

Cossipore Artillery Volunteers.

No. 122.—Lieutenant James Paterson (Supernumerary List), resigns his commission, with effect from the 14th January 1905.

Calcutta Port Defence Volunteers Engineer Company (Submarine Mining).

No. 123.—George Thomas Lane, Gentleman, to be Second-Lieutenant, to fill an existing vacancy, with effect from the 28th November 1904.

Dehra Dun Mounted Rifles.

No. 124.—Second-Lieutenant Robert Cecil Milward to be Lieutenant, *vice* Lovegrove, transferred to the Supernumerary List, with effect from the 27th March 1903.

Nagpur Volunteer Rifles.

No. 125.—Gilbert Ashleigh Phear, Gentleman, to be Second-Lieutenant, *vice* French, transferred to the Bombay Volunteer Rifles; with effect from the 9th January 1905.

1st Punjab Volunteer Rifles.

No. 126.—Charles William Newton, Gentleman, to be Second-Lieutenant, *vice* Ostoche, resigned.

3rd (Cadet) Battalion, Calcutta Volunteer Rifles.

No. 127.—Captain George Cook resigns his commission, with effect from the 14th January 1905.

Naini Tal Volunteer Rifles.

No. 128.—Thomas Kenneth Johnston, Gentleman, to be Lieutenant, *vice* Geddes, transferred to the Supernumerary List.

2nd Battalion, Bombay, Baroda and Central India Railway Volunteer Rifles.

No. 129.—Captain John Bell, V.D., is granted the honorary rank of Major.

North-Western Railway Volunteer Rifles.

No. 130.—Second-Lieutenant Thomas Gracey (Captain, Royal Engineers) to be Lieutenant, *vice* Devon, transferred to the East Indian Railway Volunteer Rifles; with effect from the 17th January 1905.

MARINE DEPARTMENT.

FURLOUGH AND LEAVE.

No. 7.—The undermentioned officer of the Royal Indian Marine has been granted an extension of leave by the Secretary of State for India:—

Lieutenant A. P. Robinson (p. a.) for five days.

E. DEBRATH, *Major-General,*
Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 10th February 1905.

Statement of Deposits on account of Estates between the 28th January and 10th February 1905.

On whose account.	Rank.	Corps.	Date of decease.	Testate or Intestate.	Total unclaimed amount deposited.	Date to which claims will be received.
					R a. p.	
* James Herbert Smith	Major	Indian Army (Supernumerary List).	20th October 1904.	Testate	550 8 4	9th April 1905.

**Widow*—Adéle Florence Smith,
Address—C/o Major H. Palmer, 9th Hodson's Horse, President, Committee of Adjustment, Jullundur.
Children—Violet Florence Cathcart Smith.
Iris Iréné Lucie Cathcart Smith.

E. DEBRATH, *Major-General,*
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.
RAILWAYS.

NOTIFICATIONS.

Calcutta, the 6th February 1905.

No. 47.—Mr. W. D. Barrow, Executive Engineer, 1st grade, State Railways, is permitted to retire from the service of Government under Article 465 of the Civil Service Regulations, with effect from the 22nd February 1905.

No. 48.—With reference to Public Works Department Notification No. 374, dated 7th December 1904, Mr. J. H. Vaughan, Accountant, I grade, is permanently appointed, with effect from 1st January 1905, to the Superior Accounts Branch, with the rank of Deputy Examiner, Class II.

No. 49.—Mr. H. H. D. Butterfield, Accountant, I grade, and Assistant Examiner (honorary rank), is permanently appointed, with effect from the 1st January 1905, to the Superior Accounts Branch, with the rank of Deputy Examiner, Class II.

No. 50.—Messrs. M. W. Clifford, R. A. O'Connor and A. D. Butterfield, Assistant Examiners of Accounts, 1st grade, are promoted to Deputy Examiners, Class II, with effect from 1st January 1905.

No. 51.—Mr. A. Rajagopala Aiyar, Assistant Examiner, 2nd grade, is promoted to Assistant Examiner, 1st grade, with effect from 1st January 1905.

No. 52.—Messrs. C. H. James and B. N. Mitra, Assistant Examiners of Accounts, 3rd grade, on probation, are confirmed in the Superior Accounts Branch, and promoted to Assistant Examiners, 2nd grade, with effect from 1st January 1905.

The 8th February 1905.

No. 53.—Mr. T. W. T. Wheeler, Deputy Examiner of Accounts, attached to the Office of the Examiner of Accounts, North-Western Railway, is granted, under Articles 233, 260 and 338 of the Civil Service Regulations, privilege leave for three months in combination with furlough for nine months, with effect from the 20th February 1905, or subsequent date.

The 9th February 1905.

No. 58.—Mr. G. Perie, Traffic Inspector and Officiating Assistant Traffic Superintendent, Eastern Bengal State Railway, is granted the honorary rank of Assistant Traffic Superintendent.

C. W. HODSON,
Officiating Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

IRRIGATION, ROADS AND BUILDINGS.

NOTIFICATIONS.

Calcutta, the 6th February 1905.

No. 46.—Mr. E. H. Murray, Sub-Assistant Superintendent, 1st grade, Indian Telegraph Department, is granted the honorary rank of Assistant Superintendent, with effect from the 14th December 1904.

The 8th February 1905.

No. 54.—It is hereby notified that the date from which the resignation of Mr. P. B. le. Tree, Assistant Engineer, 3rd grade, Punjab, has effect is the afternoon of the 7th January 1905, and not as stated in Public Works Department Notification No. 398, dated the 28th December 1904.

The 9th February 1905.

No. 55.—Mr. A. L. Wright, Examiner of Public Works Accounts, Assam, is granted, under articles 233, 260 and 308 of the Civil Service Regulations, privilege leave for two months in combination with furlough for six months, with effect from the 7th March 1905, or subsequent date.

No. 56.—Mr. W. G. G. Bayly, Examiner of Accounts, attached to the Office of the Examiner, Public Works Accounts, Bombay, is appointed Examiner of Public Works Accounts, Assam.

No. 57.—On return from leave, the services of Mr. G. W. V. déRhe-Philipe, Examiner of Accounts, class IV, grade 2, are placed temporarily at the disposal of the Military Department.

SIDNEY PRESTON,
Secretary to the Government of India



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 11, 1905.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 26th September 1904.

From the 12th November next till further notice, the complete *Gazette of India* will be published at Calcutta. After the 5th November all Notifications and other matter intended for publication in the Gazette should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901:—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's Gazette, and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's Gazette. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next Gazette."

J. P. HEWETT,
Secretary to the Government of India.

Rates of subscription.	Per annum. R	a.	p.
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Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

J. J. MEIKLE,
Officiating Publisher, Gazette of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

INVENTIONS and DESIGNS.

Calcutta, the 9th February 1905.

NOTIFICATIONS.

No. 543 P.—APPLICATIONS in respect of the under-mentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act during the week ending 4th February 1905 :—

No. 58 of 1905.—Henry Tomkinson Flanagan, Mechanical engineer, residing at G. I. P. Railway quarters, Parel, Bombay. *An improved catch for railway and other carriage windows and shutters.*

No. 59 of 1905.—Mahomed Abdul Kuddus Badsha Sahib, of 16, North Line Beach, Madras, a member of the firm of Messrs. Hajee Mahomed Badsha Sahib, merchants and mica and diamond miners. *An improved dark lantern with a semi-circular mica window.*

No. 60 of 1905.—Arthur Samuel Francis Robinson, engineer, of Beccles in the county of Suffolk, England. *Improvements in spring wheels for vehicles.*

No. 61 of 1905.—Arthur Samuel Francis Robinson, engineer, of Beccles in the county of Suffolk, England. *Improvements in spring wheels for vehicles.*

No. 62 of 1905.—Alfred Walter Anderson, secretary, and William Forster, works manager, both of Blackness Foundry, Dundee, in the county of Forfar, Scotland. *Improvements in and connected with the driving mechanism of looms for weaving textile fabrics.*

No. 63 of 1905.—Jennie Kendall, merchant, residing at Tardeo, and Charles Walke, inspector of steam boilers, The Town Customs House, both of Bombay. *Invention for cleaning turmeric.*

No. 64 of 1905.--The Ammonal Explosives, Limited, manufacturers of explosives, of 29, Great St. Helen's, London, England. *A new or improved process for the manufacture of explosives or the nitrate of ammonia group.*

No. 65 of 1905.—James Brideoake Sunderland, manager, North-West Tannery Company, Limited, and Ernest Fox, engineer, and David Darby, saddler, all of Cawnpore, in the United Provinces of Allahabad and Oudh. *An improved saddle tree whether for riding pack or transport or any other kind of saddle.*

No. 66 of 1905.—Frederick Hugh Smith, engineer, of Home House, Datchet, in the county of Buckingham, England. *Improvements in and relating to means for controlling the supply of vapour to internal combustion engines.*

No. 67 of 1905.—Thomas Henry Mapp, engineer, of 381, Riley street, Surry Hills, Sydney, in the state of New South Wales in the Commonwealth of Australia. *Improved means for treating forage preparatory to compressing same.*

No. 68 of 1905.—William John Sharland, engineer, at present of No. 1, Issac street, near Round Tap, Park Town, Madras, British India. *Improvements in sealing devices for use with locks and the like and in indicators to show if an attempt has been made to open a lock.*

No. 69 of 1905.—William Jackson, engineer, of Thorn Grove, Mannofield, Aberdeen, North Britain *Improvements in apparatus for drying tea leaf or other like produce.*

No. 544 P.—AN application for leave to file an amended specification in respect of the under-mentioned invention has been filed, under the provisions of the Inventions and

Designs Act of 1888, in the office of the Secretary appointed under the Act during the week ending 4th February 1905:—

No. 35 of 1904.—Svante Abraham Patterson, late assistant station master, Bankipur, on the East Indian Railway, at present employed as Traffic Inspector, Bengal-Nagpur Railway, Adra. *A device for a keyless automatic railway wagon lock.*

No. 545 P.—THE under-mentioned designs have been registered, under the provisions of the Inventions and Designs Act. 1888, in the office of the Secretary appointed under that Act, and copies have been sent to the Governments of Madras, Bombay and Burma. These and other designs are open to public inspection, from 11 A.M. to 3 P.M., at the Secretary's office (Imperial Secretariat, Government Place, West), Calcutta, on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying:—

No. 2D. of 1905.—Edmund Potter and Company, Limited, of 10, Charlotte street, Manchester, England. *Design consisting of four white leaves with a black dot in the centre upon two curved black bars standing on a black line printed on cotton cloth.*

No. 3D. of 1905.—Edmund Potter and Company, Limited, of 10, Charlotte street, Manchester, England. *Design consisting of a three white leaved flower within a black circle printed on cotton cloth.*

No. 4D. of 1905.—Edmund Potter and Company, Limited, of 10, Charlotte street, Manchester, England. *Design consisting of a black and white sigsag trail printed on cotton cloth.*

No. 5D. of 1905.—Edmund Potter and Company, Limited, of 10, Charlottee street, Manchester, England. *Design consisting of a black and white pine, and a five white leaved flower within it and black spots having white dots printed on cotton cloth.*

No. 6D. of 1905.—Edmund Potter and Company, Limited, of 10, Charlotte street, Manchester, England. *Design consisting of a sigsag black and white trail printed on cotton cloth in the form of a square.*

No. 7D. of 1905.—Edmund Potter and Company, Limited, of 10, Charlotte street, Manchester, England. *A design consisting of a zigzag black and white trail printed on cotton cloth in the form of a square.*

No. 8D. of 1905.—Edmund Potter and Company, Limited, of 10, Charlotte street, Manchester, England. *Design consisting of a five leaved flower with a white spot on a black leaf and a black spot on a white leaf printed on cotton cloth.*

No. 9D. of 1905.—Edmund Potter and Company, Limited, of 10, Charlotte street, Manchester, England. *Design consisting of a black semi-circle with a spot at each end and a three white leaved flower with a black spot printed on cotton cloth.*

No. 10D. of 1901.—Edmund Potter and Company, Limited, of 10, Charlotte street, Manchester, England. *Design consisting of two leaves printed in black and white on cotton cloth.*

No. 11D. of 1905.—Edmund Potter and Company, Limited, of 10, Charlotte street, Manchester, England. *Design consisting of six leaved flower with alternate black and white leaves printed on cotton cloth.*

No. 12D. of 1905.—Edmund Potter and Company, Limited, of 10, Charlotte street, Manchester, England. *Design consisting of a black circle containing a three white leaved flower printed on cotton cloth.*

No. 13D. of 1905.—Edmund Potter and Company, Limited, of 10, Charlotte street, Manchester, England. *Design consisting of a six leaved flower printed alternately in black and white on cotton cloth.*

No. 14D. of 1905.—Edmund Potter and Company, Limited, of 10, Charlotte street, Manchester, England. *Design consisting of a flower with five black leaves, a white leaf and a white spot in the centre printed on cotton cloth.*

No. 15D. of 1905.—Edmund Potter and Company, Limited, of 10, Charlotte street, Manchester, England. *Design consisting of a black and white sigsag trail printed on cotton cloth.*

No. 16D. of 1905.—Edmund Potter and Company, Limited, of 10, Charlotte street, Manchester, England. *Design consisting of a flower with five black leaves, a white leaf and a white spot in the centre printed on cotton cloth.*

No. 17D. of 1905.—Edmund Potter and Company, Limited, of 10, Charlotte street, Manchester, England. *Design consisting of a black and white pine containing a five white leaved flower and black spots with white dots printed on cotton cloth.*

No. 18D. of 1905.—Mahla Brothers, merchants and manufacturers, of Gablonz, Bohemia, Austria. *Design consisting of glass bangles with striated surface and a metallic plate joining the ends.*

No. 546 P.—SPECIFICATIONS of the under-mentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act, and copies have been sent to the Governments of Madras, Bombay, and Burma, and the Director of the Department of Land Records and Agriculture, United Provinces of Agra and Oudh. These and other specifications are open to public inspection, from 11 A.M. to 3 P.M., at the Secretary's office (Imperial Secretariat, Government Place, West, Calcutta), on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying:—

No. 241 of 1904.—Jean Nicolaidi, doctor of medicine, of 60, rue de Miromesnil, Paris, in the Republic of France. *Improvements in the manufacture of cattle food.* (Specification filed 1 February 1905.)

No. 252 of 1904.—Harrie Malcolm Maxwell, major, Indian Civil Veterinary Department, Lucknow. *Improvements in horse bridles.* (Specification filed 1 February 1905.)

No. 278 of 1904.—David Harrington, mechanic, of 39, Irving street, Worcester, in the county of Worcester and Commonwealth of Massachusetts, United States of America. *A spinning ring adapted to be held on the rail of a spinning frame concentrically with a rotating bobbin and having a track for an annular traveller which is capable of being rotated around the ring by the pull of the yarn in the operation of spinning.* (Specification filed 27 January 1905.)

No. 280 of 1904.—Thomas Hughes Delabere May, associate of the Royal School of Mines, of 2, Springfield Bath, in the county of Somerset, England. *Improvements in or relating to mixing apparatus chiefly for delivering plastic powered granular or like materials in definite proportions.* (Specification filed 27 January 1905.)

No. 287 of 1904.—Patrick Duncan Gourlay Clark, planter of the Chetnole tea estate, Balangoda, Ceylon. *Improvements in apparatus for heating air or gases and economising fuel.* (Specification filed 27 January 1905.)

No. 288 of 1904.—Stephen Tulloch, district engineer, Bengal Nagpur Railway, of Seony, Satpura Railway, Bengal Nagpur Railway, British India. *Improvements in scotch blocks for use on railways and the like.* (Specification filed 3 February 1905.)

No. 291 of 1904.—Charles Jacob McPherson, manufacturer, of 30, Pine street, South Framington, Massachusetts, United States of America. *Improvements in or relating to cotton gins.* (Specification filed 3 February 1905.)

No. 361 of 1904.—Albert Henry Bristow, engineer, in the employ of Messrs. Heatly and Gresham, Limited, residing at No. 17, Convent road, Entally, in the city of Calcutta, Bengal, British India. *An improved automatic self-cleaning fire-bars or grate especially to be used on locomotive boilers for either locomotive or stationary engines.* (Specification filed 2 February 1905.)

No. 547 P.—THE fees prescribed in the fourth schedule to the Inventions and Designs Act of 1888 have been paid for the continuance of exclusive privilege in respect of the under-mentioned inventions for the periods shown against each:—

No. 242 of 1893.—Arthur Octavius Wright. *Improvements in the manufacture of metal laths for use in the formatin of ceilings, roofs, partitions and other such purposes.* (From 7 March 1905 to 7 March 1906.)

No. 243 of 1893.—Arthur Octavius Wright. *Improvements in laths and sheets for forming ceilings, floors, partitions and other such like purposes and in the machinery for the manufacture of the same.* (From 7 March 1905 to 7 March 1906.)

No. 224 of 1896.—Leopold Cassella and Company. *New processes for producing polyazo dye-stuffs from amidonaphtolsulpho acids.* (From 5 February 1905 to 5 February 1906.)

No. 229 of 1896.—Alfred Jordan. *An improved apparatus for reducing or disintegrating hard substances.* (From 12 February 1905 to 12 February 1906.)

No. 362 of 1896.—Charles Frederic Cross. *Improvements in the manufacture of alkali sellulose.* (From 17 February 1905 to 17 February 1906.)

No. 365 of 1896.—Charles Frederick Cross. *Manufactures of soluble cellulose and of products therefrom.* (From 17 February 1905 to 17 February 1906.)

No. 392 of 1897.—Magnus Swenson. *Cotton bales and method of and apparatus for making the same.* (From 5 March 1904 to 5 March 1905.)

No. 191 of 1899.—Alexander Muirhead. *Improvements in telegraphic transmitting, receiving and translating arrangements.* (From 3 February 1905 to 3 February 1906.)

No. 237 of 1899.—Guglielmo Marconi and The Wireless Telegraph and Signal Company, Limited. *Improvements in apparatus employed in wireless telegraphy.* (From 6 February 1905 to 6 February 1906.)

No. 259 of 1900.—Henry Lyon and John Burrell Talbot-Crosbie. *Improvements in refrigerating apparatus.* (From 1 February 1905 to 1 February 1906.)

No. 548 P.—WHEREAS the inventors of the under-mentioned inventions have respectively failed to pay, within the time limited in that behalf by the fourth schedule to the Inventions and Designs Act of 1888, the fees hereinafter respectively mentioned, it is hereby notified that under the provisions of section 8, sub-section (2), of the said Act the exclusive privilege of making, selling, and using the said inventions in British India, and of authorising others so to do, has ceased:—

No. 218 of 1896.—Thomas Cooper John Thomas and William Mudd Still. *Improvements in gas lamps.* Specification filed 3 November 1896.)

No. 255 of 1896.—Samuel Cleland Davidson. *Improvements in apparatus for filling tea or other substances into chests or the like while being packed.* (Specification filed 29 October 1896.)

Fee in respect of the continuance of an exclusive privilege—

4 (*e*) After the expiration of the seventh year and before the expiration of the eighth year from the date of the filing of the specification.

The sum of R50 for each of the above inventions.

NOTICES.

All communications relating to Act V (the Inventions and Designs Act) of 1888 should be addressed to the "Secretary to the Government of India, Department of Revenue and Agriculture (PATENTS BRANCH), CALCUTTA."

The Office of the Secretary under the Inventions and Designs Act, 1888, will in future be open for the transaction of business from 11 A.M. to 3 P.M. on all days, except Sundays and gazetted holidays.

The Government of India are advised that, as trade marks are not "designs" within the meaning of the Act, they cannot be registered under Part II.

The fees payable under the fourth and sixth schedules are now collected in cash and applicants are warned that they must be responsible for any delay in cashing cheques.

Cheques and money orders will only be accepted if made payable *at Calcutta* to the Secretary under the Inventions and Designs Act.

Copies of the weekly notifications, and of the quarterly lists, of applications and specifications filed in the Secretary's office are now on sale to the public at one anna and eight annas a copy, respectively.

Attention is requested to the rules made by the Government on the 10th October 1895 in regard to the preparation of applications, specifications, and drawings.

All applications made under the Inventions and Designs Act, V of 1888, will from this date (December 19th, 1896) lie in the visitors' room of the Patents Office for ten days from the date of the *Gazette of India* in which their filing may have been notified: or, if the tenth day is a holiday, till the evening of the office day next following.

At the time of delivering or sending an application for leave to file a specification, the applicant shall cause a duplicate copy of the application to be delivered or sent therewith to the Secretary.

The Inventions and Designs Act (V of 1888), with the notifications and rules issued under its provisions and the notices of the office of Inventions and Designs, to which is added an explanatory memorandum for the guidance of persons applying for protection of Inventions and Designs. Royal 8vo volumes, paper cover, 13 annas or 1*s*. 1*d*. Postage extra. To be had of the Superintendent, Government Printing, Hastings Street, Calcutta, or of the Superintendent, Patents Branch, Revenue and Agriculture Department, Government Place, West, Calcutta.

H. G. GRAVES,
Secretary under the Inventions
and Designs Act, V of 1888.

BOARD OF EXAMINERS.

NOTICES.

Specimens of Persian Manuscripts for the use of candidates for the Degree of Honour and High Proficiency examinations in Persian, published in facsimile by the Board of Examiners, Fort William, under the authority of the Government of India. Price R6. Forwarded V.-P. P., on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

For the convenience of Civil and Military officers desirous of appearing for examination in oriental languages, the Board of Examiners will in future publish periodically a collection of specimen papers set for the examinations held by them.* Collections of papers for 1902-1903 and 1903-1904 are ready for sale. Price R3 per copy and may be obtained on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

* *N.B.*—The languages in which specimen papers are published are:—
Arabic, Bengali, Hindi, Persian, Sanskrit, Urdu.

GEORGE RANKING, M.D.,
Lieut.-Col., I.M.S.,
Secretary, Board of Examiners.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 4th December 1901.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen.
5. Press workers.
6. Photo-Mechanical workers.
7. Mechanical apprentices.
8. Metal and wood carvers.

E. ATKINSON, Major, R.E.,
Principal, Thomason College.

MILITARY ACCOUNTS DEPARTMENT.

List of Government promissory notes and other securities remaining in deposit with the Controller of Military Accounts, Eastern Command, on 31st December 1904, on account of security deposit of contractors, etc.

No.	Designation of officer from whom received and to whom interest is sent.	AMOUNT OF INVESTMENT. 3½ per cent. 1853-54.	3½ per cent. 1865.	3½ per cent. 1879.	3½ per cent. 1900-01.	3 per cent. 1896-97.	TOTAL.
		R	R	R	R	R	R a. p.
	STOCK.						
1	Chief Supply and Transport Officer, Agra	...	12,600	...	...	1,500	14,100 0 0
2	" " " Allahabad	...	11,200	...	...	2,500	13,700 0 0
3	" " " Bareilly	...	11,800	...	...	500	12,300 0 0
4	" " " Calcutta	...	13,200	...	...	1,800	15,000 0 0
5	" " " Jubbulpore	...	6,500	...	...	3,000	9,500 0 0
6	" " " Lucknow	...	16,600	...	...	1,600	18,200 0 0
7	" " " Meerut	...	7,800	...	1,000	5,400	14,200 0 0
8	Ordnance Officer, Agra	...	500	...	...	...	500 0 0
9	" " Fort William	...	500	...	...	...	500 0 0
10	Pay Examiner, Eastern Command	...	1,000	...	...	...	1,000 0 0
11	Superintendent, Army Clothing, Alipore	...	6,500	...	...	...	6,500 0 0
12	" Ammunition Factory, Dum-Dum	...	1,000	...	...	...	1,000 0 0
13	Superintendent, Harness and Saddlery Factory, Cawnpore	...	52,500	...	...	...	52,500 0 0
14	Superintendent, Reserve Remount Depôt, Saharanpore	...	1,500	...	...	...	1,500 0 0
15	Superintendent, Foundry and Shell Factory, Cossipore	...	6,500	500	...	...	7,000 0 0
16	Store-keeper-General, Supply and Transport, Balooghat	...	1,500	...	...	...	1,500 0 0
17	Messrs. King Hamilton & Co., Calcutta	...	1,17,600	...	...	...	1,17,600 0 0
18	" Thomas Cook & Son, Calcutta	...	66,000	...	...	...	66,000 0 0
19	" Grindlay & Co., Calcutta	...	1,93,100	...	...	...	1,93,100 0 0
20	Allahabad Bank, Limited, Calcutta	...	54,000	...	...	...	54,000 0 0
21	Bank of Upper India, Limited, Meerut	...	...	...	...	30,000	30,000 0 0
	TOTAL	...	5,81,900	500	1,000	46,300	6,29,700 0 0

No.		Various 3½ per cent. Loans.	3 per cent. 1896-97.	4 per cent. 1865.	Bank deposit receipts.	TOTAL.
	SAFE CUSTODY.				R a. p.	
1	Chief Supply and Transport Officer, Agra	7,400	3,900	...	6,400 0 0	17,700 0 0
2	" " " Allahabad	1,200	900	...	11,110 0 0	13,210 0 0
3	" " " Bareilly	...	...	...	7,120 0 0	7,120 0 0
4	" " " Calcutta	2,800	100	...	5,293 3 11	8,193 3 11
5	" " " Jubbulpore	800	800	...	12,190 0 0	13,790 0 0
6	" " " Lucknow	7,000	...	...	27,981 9 0	34,981 9 0
7	" " " Meerut	...	900	500	17,048 0 10	18,448 0 10
8	" " " late Tibet Mission Force	400	...	...	......	400 0 0
9	Commissariat Store-keeper-General, Calcutta	...	...	...	1,030 0 0	1,030 0 0
10	Agents for Government Consignments, Calcutta	10,000	...	...	......	10,000 0 0
11	Medical Store-keeper to Government, Calcutta	2,300	1,000	...	......	3,300 0 0
12	Ordnance Officer, Fort William	100	...	...	......	100 0 0
13	" " Allahabad	100	...	...	......	100 0 0
14	Pay Examiner, Eastern Command	1,500	...	...	......	1,500 0 0
15	Superintendent, Army Clothing, Alipore	500	...	...	......	500 0 0
16	" Ammunition Factory, Dum-Dum	1,100	...	...	......	1,100 0 0
17	Superintendent, Gun Carriage Factory	500	...	...	......	500 0 0
18	" Harness and Saddlery Factory, Cawnpore	700	500	...	700 0 0	1,900 0 0
	TOTAL	36,400	8,100	500	88,872 13 9	1,33,872 13 9

T. SMITH,

Assistant Controller of Military Accounts, Accounts Branch.

OFFICE OF CONTROLLER OF MILITARY ACCOUNTS,
ACCOUNTS BRANCH, EASTERN COMMAND,
Calcutta, the 6th February 1905.

ADMINISTRATOR-GENERAL OF BENGAL.

Notice of Deaths sent to the Administrator-General of Bengal under section 64 of Act II of 1874.

Name of Deceased.	Place of Death.	Date of Death.	By whom death reported and when.	REMARKS.
Mr. F. Hind, late a Chief Engineer, India General Steam Navigation Company.	Dhubri . . .	8th December 1904 .	Judge of Assam Valley Districts, on 4th January 1905.	Left no Will.
Mr. S. B. Newton, late of Bhowali in the Naini Tal District.	Bhowali . . .	3rd October 1904 .	District Judge, Kumaon Division, on 12th January 1905.	Probate granted to Major W. A. W. Strickland, one of the executors of the Will.
Mr. H. S. Clayton, late an Assistants District Superintendent of Police, Rawalpindi.	Rawalpindi . .	26th December 1904 .	District Judge, Rawalpindi, on 14th January 1905.	Left no Will.
Mr. J. E. Gabriel, late Sub-Assistant Superintendent of the Telegraph Office, Lahore.	Lahore . . .	4th January 1905 .	District Judge, Lahore, on 16th January 1905.	No Will. No application.
Mr. E. Graham, late a Merchant at Fyzabad	Fyzabad . . .	2nd July 1904 . .	District Judge, Fyzabad, on 16th January 1905.	Left a Will. The Executors named in the Will have applied for Probate.
Mr. D. McGregor, late District Engineer of Gurgaon.	Gurgaon . . .	10th December 1904 .	District Judge, Gurgaon, on 10th January 1905.	Left a Will. The Executors have applied for Probate.
Mrs. Annie Grace Nilan, late a Nurse.	Calcutta . . .	18th September 1904 .	Judge of Assam Valley Districts, on 21st January 1905.	Left a Will.
Mr. W. Hadyert, late a Fireman, Bengal Nagpur Railway, Shalimar.	Shalimar . . .	8th December 1904 .	District Judge, Hoogly, on 23rd January 1905.	No information whether or not the deceased left a Will.

ALEXANDER KENNEY,
Deputy Administrator-General of Bengal.

CALCUTTA;
The 27th January 1905.

COMPTROLLER GENERAL'S OFFICE.

List of Government Promissory Notes in the custody of the Comptroller and Auditor General on the 31st December 1904, deposited under Article 164, Volume I, C. A. Code.

Names of Persons or Funds on whose behalf held.	Amount of Investment. 3½ per cent., 1865.	3 per cent., 1896-97.	Other 3½ per cent. Loans.	Various 4 per cent. Loans.	Debentures.	Total.	Names of Officers to whom Interest is sent.
	R	R	R	R	R	R	
Government Promissory Notes held under Article 166 of the Civil Account Code.							
Ajmer.							
Abkari Contractor	15,000	...	5,000	...	...	20,000	Assistant Commissioner, Ajmer.
Abu Vernacular School Fund . .	4,000	...	...	...	...	4,000	Agent, Governor General, Rajputana, and Magistrate, Mount Abu.
Abdul Rohim, District Nazir . .	1,000	...	5,000	...	...	1,500	Assistant Commissioner, Ajmer.
Abu and Anadra Dispensary Fund .	5,000	...	...	...	...	5,000	Agent, Governor General, and Residency Surgeon and Chief Medical Officer, Rajputana.
Ajmer Dispensary Fund . . .	4,000	...	...	...	...	4,000	Commissioner of Ajmer.
" Government College . .	2,400	...	...	...	...	2,400	Commissioner of Ajmer and Principal, Government College, Ajmer.
" " Scholarship Fund	1,400	...	...	...	...	1,400	Commissioner and Director of Public Instruction, and the Principal, Government College, Ajmer.
" " Endowment Fund	41,100	...	...	...	...	41,100	
Badripuri, Minor	6,0	...	...	...	...	6,000	Manager, Court of Wards, Ajmer.
Deolia Dispensary Fund . . .	500	...	...	...	...	500	Civil Surgeon, Ajmer.
Jeypore College Fund . . .	1,000	...	...	...	...	1,000	Agent, Governor General, Rajputana, and the Resident at Jeypore.
Head Accountant, Ajmer Treasury .	2,000	...	...	...	...	2,000	Assistant Commissioner, Ajmer.
Kotra Dispensary Fund . . .	2,200	...	...	...	...	2,200	Second Assistant Resident, Meywar.
Mayo College Accumulated Fund .	24,600	29,000	...	...	...	53,600	Agent, Governor General, Rajputana, and Principal, Mayo College.
" Endowment Fund .	6,80,600	...	...	...	...	6,80,600	Agent, Governor General, Rajputana.
Misri Lall	...	...	500	...	...	500	Commissioner of Ajmer.
Police Clothing Fund . . .	5,000	...	...	...	...	5,000	Commissioner and the General Superintendent of Police, Ajmer.
Prithi Sing	100	...	...	...	...	100	Commissioner of Ajmer.
Ramsar Dispensary Fund . .	2,500	...	...	...	...	2,500	Civil Surgeon, Ajmer.
Reserve Fund for Hospital Assistants	63,800	...	...	...	...	63,800	Agent, Governor General, and Residency Surgeon and Chief Medical Officer, Rajputana.
Sri Ram, Naib Nazir . . .	...	...	500	...	...	500	Assistant Commissioner, Merwara.
Sheo Raj, Naib Nazir . . .	600	...	...	...	...	600	Assistant Commissioner Ajmer.
Carried over .	8,62,800	29,000	6,500	...	...	8,98,300	



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 11, 1905

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Proceedings of the Council of the Governor General of India, assembled for the purpose of making Laws and Regulations.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE INDIAN COUNCILS ACTS, 1861 AND 1892 (24 & 25 VICT., CAP. 67, AND 55 & 56 VICT., CAP. 14).

The Council met at Government House, Calcutta, on Friday, the 3rd February, 1905.*

PRESENT:

His Excellency Baron Curzon, P.C., G.M.S.I., G.M.I.E., Viceroy and Governor General of India, *presiding*.
His Honour Sir A. H. L. Fraser, K.C.S.I., Lieutenant-Governor of Bengal.
His Excellency General Viscount Kitchener of Khartoum, G.C.B., O.M., G.C.M.G., Commander-in-Chief in India.
The Hon'ble Major-General Sir E. R. Elles, K.C.B., K.C.I.E.
The Hon'ble Sir A. T. Arundel, K.C.S.I.
The Hon'ble Sir Denzil Ibbetson, K.C.S.I.
The Hon'ble Mr. H. Erle Richards.
The Hon'ble Mr. J. P. Hewett, C.S.I., C.I.E.
The Hon'ble Mr. E. N. Baker, C.S.I.
The Hon'ble Mr. Gopal Krishna Gokhale, C.I.E.
The Hon'ble Mr. E. Cable.
The Hon'ble Nawab Saiyid Muhammad Sahib Bahadur.
The Hon'ble Mr. H. Adamson, C.S.I.
The Hon'ble Rai Bahadur B. K. Bose, C.I.E.
The Hon'ble Mr. L. A. S. Porter.
The Hon'ble Mr. A. D. Younghusband.
The Hon'ble Mr. H. A. Sim, C.I.E.
The Hon'ble Nawab Fateh Ali Khan, Kazilbash, C.I.E.

LOCAL AUTHORITIES' LOAN (AMENDMENT) BILL.

The Hon'ble MR. BAKER moved that the Bill further to amend the Local Authorities' Loan Act, 1879, be taken into consideration. He said:—
"The object of the Bill was explained by Sir Edward Law when introducing it

*NOTE.—The Meeting of Council which was fixed for the 27th January, 1905, was subsequently postponed to the 3rd February, 1905.

on the 6th January. At present the borrowing powers of the Rangoon Port Commissioners are regulated by the Local Authorities' Loan Act, 1879, which is an Act of this Council of general application. It is now desired to empower the Port Commissioners to borrow money in accordance with a self-contained Act of their own, as is the case with the Port Trusts of Calcutta, Bombay and Madras, and a Bill to this effect is now pending in the Burma Legislative Council. To enable that Bill to have effect it is necessary to exempt the Port Commissioners of Rangoon from the Local Authorities' Loan Act. The measure is a purely formal one and it has not been considered necessary to refer it to a Select Committee."

The motion was put and agreed to.

The Hon'ble MR. BAKER moved that the Bill be passed.

The motion was put and agreed to.

INDIAN UNIVERSITIES VALIDATION BILL.

The Hon'ble MR. RICHARDS moved for leave to introduce a Bill to validate action taken under the Indian Universities Act, 1904. He said:—" My Lord, the object of the Bill is to set at rest doubts which have been raised as to the validity of the constitution of the Bodies Corporate and Provisional Syndicates of the Universities of India. The matter is one of urgency for the reason that the work of the Universities is at the present moment at a standstill owing to the uncertainty as to the legal position of these Bodies and no progress can be made until the legal questions are determined.

" The purpose and scheme of the Universities Act will be within the recollection of this Council, and in order to explain the difficulties which make it necessary to resort to legislation I need only call their attention to that part of the Act which contains what are called the 'transitory provisions', that is, the provisions which set up machinery for establishing the University in its permanent form. These provisions will be found in the numerous clauses of section 12 of the Act.

" It will be seen that these clauses regulate the first elections of Fellows and the constitution of the first Bodies Corporate of the Universities, and that in clause (*p*) there is provision made for the appointment of a Provisional Syndicate to conduct the business of the Universities until permanent Syndicates have been constituted. It is in regard to this last clause and to the manner in which the Provisional Syndicates have been appointed that the present difficulties have mainly arisen, and with the permission of the Council I will state shortly what those difficulties are.

" Clause (*p*) enacts that each Provisional Syndicate is to be appointed by the Senate 'in such manner as the Chancellor directs'. Those are the words used in the clause. It makes no other provision for the election. It does not specify the number of members of the Syndicate: it does not say whether they are to be, as they have been in the past, representative of the Faculties or not: it leaves everything at large, subject to the power of the Chancellors to give directions.

" The Chancellors have taken the view that the power given to them is sufficient to enable them to deal with these matters, which are indeed on any other construction left unprovided for, and they have issued directions as to the appointment of the Provisional Syndicates, including directions to ensure the due representations of the Faculties. It does not seem possible that any objection can be taken to the substance of these directions, for they follow with some exactness the procedure in force at the time of the passing of the Act, and the procedure which appears to be contemplated in regard to the permanent Syndicate when that is set up. But the question is whether they are technically *ultra vires*.

" The directions given have varied in form. In some cases the Syndicate was to be elected by the Senate sitting together but voting by Faculties:

in others by the members of the Senate divided into groups according to their qualifications for the purpose of ensuring the proportional representation of the various schools but acting separately. But whatever the differences of form the effect has been the same, namely, to continue the former practice of election by Faculties.

"In accordance with these directions elections were held at all the Universities and, except in the case of Bombay, were held without protest or complaint. Provisional Syndicates were constituted and have been some time at work preparing the ground for the permanent Syndicates.

"But unfortunately this has now been stopped.

"General objection is now taken to the constitution of the Syndicates on the grounds that the action of the Chancellors was *ultra vires* and that they had no powers to give the directions to which I have referred.

"In Bombay application has been made to the High Court for an injunction to restrain the Provisional Syndicate from acting in the affairs of the University. In Calcutta a distinguished ex-Judge has lent the weight of his name and authority to a formal protest before the Senate of the University, and there are signs that the controversy will soon extend to Madras, Allahabad, and Lahore, and that litigation may become general. Meantime the work of all the Universities is at a standstill: valuable time is being lost, and unless something be done, and done promptly, the progress of the Universities seems likely to be indefinitely arrested.

"It is not for this Council to decide on the legality or illegality of the action of the Chancellors: that depends on technical points of construction and must be determined, if it be necessary to determine them, in Courts of law: but it is the concern of the Legislature to ensure that the work of education be not indefinitely arrested, and that it be not suffered to remain in a state of paralysis until such time as the resources of litigation are exhausted.

"It may be said that the decision of the Bombay Court would settle the whole question and that proposals for legislation are premature until that decision is known. But I submit, my Lord, that that is not so. If the question affected Bombay only, the decision of the Bombay Court would determine the matter, that is, if no appeal were lodged against it (and there might be an appeal to the Privy Council), but it could not determine questions in other Provinces, or questions arising on different facts. Other actions may be started, indeed it is rumoured that they are to be started, before other Courts, and litigation may be indefinitely prolonged.

"So far I have dealt only with the constitution of the Provisional Syndicates, but it is right to call the attention of the Council to the fact that the difficulties of construction which I have discussed are not limited in their effect to the Provisional Syndicate. The same question arises in regard to the election of Fellows to represent the Faculties under clauses (*c*) and (*f*). There again there are no provisions to secure election by the Faculties unless such power is contained in the proviso that the election is to be 'in such manner as the Chancellor may direct', and the Chancellors have in some cases given directions to secure this result. These Fellows are to be representative of the Faculties and it would be certainly most unreasonable that the Faculties should be denied any voice in their election: but if the argument against the wider construction of the Chancellor's powers be good in the case of the Provisional Syndicates, it must be good in this case also. The result follows that the Bodies Corporate of the Universities or at least of some of them have never been properly constituted, and that the whole work must be done over again and the time spent and labour bestowed on them must be absolutely wasted.

"My Lord, I have now put before the Council the main features of this unfortunate controversy, and trust that I have convinced them that the matter is one which demands prompt treatment in the public interests.

"The Bill is a short one and does no more than validate the action of the Chancellors in regard to the constitution of the Senates and Provisional Syndicates. That action does not affect the ultimate constitution of the Bodies of the University: it is of a temporary character only: and if there be a dispute

as to the meaning of the Act in regard to it, it seems better to do as the Chancellors have done and to follow the procedure which was in force before the passing of the Act, until such time as the Universities are finally constituted."

The Hon'ble MR. GOKHALE said:—"My Lord, I beg to oppose this motion. It was only last night that I received the agenda paper of this meeting, and then I saw that it was proposed to introduce a measure of this kind at to-day's Council. There was, however, no copy of the Bill with the agenda paper—there is no copy even now before me on the table—so I was entirely in the dark, until I heard the speech of the Hon'ble Member in charge of the Bill, about the precise nature and scope of the proposed legislation. Now, my Lord, I respectfully submit that this is somewhat hard on Members of this Council. For I find myself compelled, if I want to enter my protest at all, to speak just on the spur of the moment, without any opportunity to look up facts and references, relying solely on my mere recollection of things. My Lord, I was one of those who did their utmost last year to prevent the passage of the Universities Bill. But having done that, as soon as the Bill was passed, I was among those who recognised the wisdom of the appeal so earnestly made by His Honour the Lieutenant-Governor of Bengal to both friends and opponents of the measure that they should after that bury their differences and in the best interests of higher education endeavour to co-operate with one another to make the Act a success. I should therefore have been glad if there had been no occasion for me to oppose any further the proposals of Government in regard to the Universities of India. But as the Government have thought fit to introduce the present measure, and as I disapprove of it most strongly, there is no course open to me but to offer it such resistance as I can. My Lord, I interpret the Hon'ble Member's speech as a practical admission that the notifications which the Chancellors in the different provinces have issued are illegal and *ultra vires*, and that the action taken under them cannot be sustained. For, if there had been the faintest possibility of the notifications being upheld by the High Courts, the Government, I am sure, would not have taken this unpleasant and not wholly dignified course of coming to the Legislature to validate what they have done. Now, my Lord, one might easily ask the question how such illegal notifications came to be issued, for with the resources at the disposal of the various Governments in the matter of expert legal advice and in other ways the public have a right, even in this country, to expect work less careless than that. But when a mistake has been admitted, in public life as in private life, the less one dwells on it the better. But though I do not care to press the question how these notifications came to be issued, I must protest emphatically against the course proposed to be adopted to set right the illegality that has been committed. I think, my Lord, the only proper course for the Supreme Government on this occasion was to call upon the various Chancellors to withdraw these objectionable notifications and substitute others in their place more in accordance with the law. Instead of following this plain course, the Government have chosen to come to the Legislature with proposals to remedy, not any defect in the law, but a serious illegality committed in taking action under the law, and persisted in in spite of warnings and protests. My Lord, in all civilised countries there is a well-understood and well-defined distinction between the Legislature and the Executive Government, and the Legislature is regarded as higher than the Executive. In India unfortunately this distinction for the most part is of only a nominal character, for with the present constitution of the Councils the Executive Government can get what law they please passed by the Legislature without the slighest difficulty. I submit, however, that it is not desirable, it is not wise, that this fact should be forced on the attention of the public in so unpleasant a manner as on this occasion, and I think the distinction becomes a farce if our Legislature is to be thus at the beck and call of the Executive Government, and if it is to be called upon to exercise its powers of legislation to remedy defects not in existing laws but in executive action taken under those laws. My Lord, I respectfully but emphatically protest against this lowering of the dignity of the Legislature. Of course there is nothing to prevent the Government legally from coming to the Legislature

with such proposals as they please. But I venture to think that there are moral limits on the competency of the Government in this matter. I think that the Government should come forward with proposals of amendment only in the event of the existing law being found so defective as to be unworkable, errors in executive action being set right as far as possible by executive action alone. I can imagine a case where, soon after passing a measure, the Government suddenly discover a flaw which makes it impossible to carry the measure into practice. In such a case, however one may regret the necessity of amending legislation, one would be prepared to regard the position of Government with a certain amount of sympathy. But that is not the case on the present occasion. It is not contended that no executive remedy is possible to set matters right, for, by withdrawing the present notifications and substituting others in accordance with law, the whole difficulty can be got over. The Hon'ble Member has told us that this would involve much loss of precious time and of valuable work already in process of being done. Surely this is not such a calamity as to justify the present proposals. It is true that those who get into power for the first time often imagine that they must begin their reforming work at once, and that the situation cannot brook a moment's delay. Everyone will not, however, necessarily sympathise with such impatience, and some may even welcome circumstances which necessitate their going more slowly. As regards the fear that in some places examinations will have to be postponed unless the election of the present Syndicates is validated, even that need not frighten us much, as examinations have been postponed in the past on account of plague and other difficulties, and there is no great harm if they have to be postponed for a time in any place this year. The Hon'ble Member has further told us that after all the defects that have been discovered in the notifications are of a purely technical character. Now I cannot subscribe to this view of the matter at all. Take, for instance, the formation of the Faculties. If this function had been left to the Senates as required by the law—if it had not been illegally usurped by the Chancellors—we should have had the Faculties formed in accordance with some clear and intelligible principle as in old times. But in what the Chancellors have done there is no such clear principle recognisable. Thus in Bombay a man like Mr. Justice Chandavarker, than whom there are few more cultured Fellows—European or Indian—in the Bombay Senate, has been excluded from the Arts Faculty, which after all is the most important Faculty, and relegated to the Faculty of Law, which is made to include every Fellow who has taken the LL.B. degree. So it is not only a mere setting right of technical defects that is involved in this Bill. My Lord, there is another most important question that must be brought to the notice of this Council. I am not sure that I quite followed the Hon'ble Member in what he said about the effect of this Bill on the Syndicates which have been elected under the illegal notifications. I understood him to say, and I speak subject to correction, that the elections would stand. If this be so, I can only protest against what is proposed, as a great wrong, at least so far as the Bombay University is concerned, for there the opinion of eminent Counsel had been obtained, which declared that the notification was clearly illegal and *ultra vires*. This opinion had been forwarded to the University authorities before the elections were held, and the only request that was made was that the elections should be postponed till the Chancellor had reconsidered the whole question in the light of that opinion. An opportunity was thus given to the party that is anxious to introduce the new order of things to set matters right by cancelling the notification and issuing another in its place. Instead of that, they preferred to hold the elections in accordance with the notification, and now it is proposed to condone the illegality committed with open eyes by means of fresh legislation! My Lord, the unfairness of this arrangement becomes all the more obvious when it is remembered that those who saw the illegality of the notification did not take part in the election beyond entering their protest. They did not allow themselves to be nominated as candidates: neither did they exercise their undoubted right to vote because of the illegal character of the whole proceeding. On the other hand, those who chose to act on the notification acted as though they were determined to carry out their object, whatever the

obstacles in their way. Thus a motion for adjournment, which the Vice-Chancellor who presided over the Arts meeting, allowed to be put to the meeting one day, was under exactly similar circumstances ruled out of order the next day at the Law meeting by the Judicial Member of the Executive Government, whose interest in University matters was suddenly aroused, and who attended to take the chair—which otherwise would have been occupied by the senior Fellow present, Sir Pherozeshah Mehta.

"And it is now proposed to support by fresh legislation the illegalities committed in this high-handed manner by those who chose to ignore the warning and opinion of eminent Counsel, and it is proposed to punish those who protested against the illegalities and refrained from being a party to them. I think it is absolutely unjustifiable thus to disfranchise a large number of Fellows and accept the elections made by a handful of men in each group as made by the Faculties, and once more I protest emphatically against the contemplated wrong.

"My Lord, these are some of the observations which suggest themselves to me on this occasion. I have been under some disadvantage in having had to speak on the spur of the moment, and I can only trust I have made no mistake in my statement of facts, nor have I employed stronger language than the exigencies of the situation demanded."

The Hon'ble MR. RICHARDS said:—"I desire to say a few words, and only a few words, in answer to the speech of the Hon'ble Mr. Gokhale. He commenced by complaining that he had not had an opportunity of seeing this Bill. Well, that is a matter which will soon be remedied, for before the Bill comes on for the second reading he will have a copy of it, and will then be in a position to comment upon it in detail.

"The Hon'ble Member then said that this Bill was an admission that these notifications were illegal. Against that view I must enter an emphatic protest. The Bill does not admit that they were illegal. The object of introducing the Bill is simply to put an end to the prevailing state of suspense. As I said before, we cannot determine ourselves whether these notifications were legal or illegal. What we have to do is to put an end to the state of suspense.

"Now, the sole question is, what is to be done in order that the work of education in these Universities may go on? That, as I take it, is the whole question which the Legislative Council has to consider, and I listened, and I listened in vain, for any suggestion from the Hon'ble Member as to how that state of suspense could be put an end to. As I understand, if we were to assent to the course of action he proposed, the whole procedure would have to be gone through over again. All that has been done would be wasted and lost. The Senates would have to be reconstituted; the Provisional Syndicates would have to be reconstituted—

[The Hon'ble MR. GOKHALE—"Not the Senates".]

"Well, I think that the Senate is composed of Fellows, the election of some of whom would be void, at least in some of the Universities, if the view which the Hon'ble Member puts forward were correct; therefore the Senate would have to be reconstituted; and the Provisional Syndicates would have to be reconstituted. That, my Lord, is a matter which one would view with the very gravest concern. The object of everybody—the object of the Hon'ble gentleman, and the object of every one of us—is to further the work of the Universities; and the object of the Bill is to put an end to these difficulties and to let the work of the Universities go on."

The motion was put and agreed to.

The Hon'ble MR. RICHARDS introduced the Bill.

The Hon'ble MR. RICHARDS moved that the Bill, together with the Statement of Objects and Reasons relating thereto, be published in English in the Gazette of India and in the local official Gazettes.

The motion was put and agreed to.

GOVERNMENT STORES BILL.

The Hon'ble MAJOR-GENERAL SIR EDMOND ELLES said :—"My Lord, I beg to state that the Government have decided to withdraw the Government Stores Bill."

The Council adjourned to Friday, the 10th February, 1905.

J. M. MACPHERSON,
Secretary to the Government of India,
Legislative Department.

CALCUTTA;
The 6th February, 1905.



SUPPLEMENT TO

The Gazette of India.

No. 6.} CALCUTTA, SATURDAY, FEBRUARY 11, 1905.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The* SUPPLEMENT *and* PART VI *of the* GAZETTE *can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.*

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA *is required by Law, or which has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 a.m. on Thursday, the 9th February 1905, based on the India Daily Weather Reports of the period.

There has been very little rain during the week under review except in the north-east. Two shallow and slight storms passed across the country during the week. The first appeared over Sind on the morning of the 3rd, reached Gujarat on the 4th, Central India on the 5th, Chota Nagpur on the 6th, and had disappeared by the morning of the 7th. The second depression appeared over the Western Desert near Bikanir on the 8th, and had reached Oudh by the morning of the 9th. In addition to the above, pressure has been unsteady, and the weather disturbed over Kashmir and the Himalayas.

As a consequence of the above conditions, rain and snow occurred as follows:—on the 3rd showers fell over Sind, at one or two hill and submontane stations and at Waltair, the heaviest fall having been 0·30" at Sibsagar; on the 4th showers continued in Sind and on the north Madras coast, and had extended into Gujarat and the Central India Plateau, but it was only at Waltair and Cocanada that the fall exceeded 0·25"; on the 5th and 6th the weather was more unsettled and showers were reported from Bengal, Assam, the Gangetic Plain, the West Himalayas and Sub-Himalayas and parts of the North-West Dry Area, of the Central India Plateau, of the East Satpuras and of the East Coast (north) while snow fell on the higher ranges of the Himalayas. The largest amounts recorded were 0·50" at Chakrata and Gaya on the 5th, and over 0·25" at Chaibassa and Hazaribagh on the 5th, and at Silchar, Barisal, Berhampore, Burdwan and Chaibassa on the 6th. On the 7th showers of rain on the plains, and of snow on the hills continued in the West Himalayas and Sub-Himalayas, but in the north-east the rain had practically ceased. On the 8th there was an extension of showers into upper Burma while snow showers continued on the north-west Himalayas till the close of the week.

The rainfall table shows that during the week under review effective rain was received over the Burma (Wet), Delta of Bengal, East Gangetic Plain, Himalayas and Sub-Himalayas (West) and East Coast (north) divisions, and the Bahraich and Ranchi sub-divisions—the average actual rainfall ranging from 0·10" in the Cuttack subdivision to 0·60" in the Simla subdivision. Over the inland divisions of Burma, over Bengal, over the East Gangetic Plain, and over the Waltair and Ranchi subdivisions the week's rainfall was heavier than usual, but was less than the average in the remaining divisions and sub-divisions recording rain. In all other parts of the country the weather was rainless during the week.

The seasonal rainfall is in excess of the normal over the greater part of northern India and part of north-east India, but is deficient over parts of central India, the west and centre of the Peninsula and the Burma coast.

RAINFALL DIVISION WITH REPRESENTATIVE STATION.	Rainfall sub-division named after representative station.	Rainfall data for week ending on 9th February 1905.			Rainfall data from 2nd December 1904 to 9th February 1905.			Seasonal percentage departure from normal.	
		Average actual rainfall.	Average normal rainfall.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall.	Excess or defect in inches.	This week.	Last week.
		Inch.	Inch.	Inch.	Inches.	Inches.	Inches.		
1. Burma Coast (Rangoon).	...	0	0·10	—0·10	0·30	0·70	— 0·40	— 57	— 50
2. Burma Wet (Bhamo).	...	0·26	0·03	+0·23	0·82	0·69	+ 0·13	+ 19	— 15
3. Burma Dry (Mandalay).	...	0·06	0	+0·06	0·50	0·41	+ 0·09	+ 22	+ 7
4. Delta of Bengal	Narayanganj	0·23	0·17	+0·06	0·50	1·15	— 0·59	— 51	— 66
	Calcutta	0·23	0·16	+0·07	1·22	0·75	+ 0·47	+ 63	+ 68
5. Brahmaputra Valley (Sibsagar).	...	0·08	0·22	—0·14	0·82	1·53	— 0·71	— 46	— 44
6. Himalayas and Sub-Himalaya, East.	Dinajpur	0·01	0·14	—0·13	0·21	0·85	— 0·64	— 75	— 72
	Darbhanga	0	0·13	—0·13	0·74	0·98	— 0·24	— 24	— 13
	Bahraich	0·12	0·32	—0·20	2·41	1·73	+ 0·68	+ 39	+ 62
7. Indo-Gangetic Plain, East.	Burdwan	0·48	0·09	+0·39	1·94	0·51	+ 1·43	+280	+248
	Patna	0·24	0·11	+0·13	1·23	0·92	+ 0·31	+ 34	+ 22
8. Himalayas and Sub-Himalaya, West.	Simla	0·60	0·83	—0·23	9·11	5·37	+ 3·74	+ 70	+ 87
	Ludhiana	0·21	0·43	—0·22	5·14	3·40	+ 1·74	+ 51	+ 66
9. Indo-Gangetic Plain, West.	Cawnpore	0·02	0·20	—0·18	2·06	1·38	+ 0·68	+ 49	+ 73
	Lahore	0·07	0·20	—0·13	2·29	1·91	+ 0·38	+ 20	+ 30
10. N.-W. Dry Area (Bikaner).	...	0·05	0·13	—0·08	1·48	1·18	+ 0·30	+ 25	+ 36
11. Baluchistan (Quetta)	...	0·09	0·66	—0·57	4·50	3·34	+ 1·16	+ 35	+ 65
12. East Coast, North	Waltair	0·23	0·04	+0·19	1·86	1·15	+ 0·71	+ 62	+ 47
	Cuttack	0·10	0·11	—0·01	1·15	0·77	+ 0·38	+ 49	+ 59
13. East Satpuras	Ranchi	0·34	0·11	+0·23	2·28	0·59	+ 1·69	+280	+304
	Raipur	0	0·07	—0·07	0·78	0·63	+ 0·15	+ 24	+ 39
	Jubbulpore	0	0·13	—0·13	0·76	1·15	— 0·39	— 34	— 25
14. Central India Plateau.	Jhansi	0·06	0·13	—0·07	1·81	1·35	+ 0·46	+ 34	+ 43
	Jaipur	0	0·03	—0·03	1·02	0·80	+ 0·22	+ 28	+ 32
	Indore	0	0·04	—0·04	0·04	0·50	— 0·46	— 92	— 91
15. West Coast	Calicut	0·04	0·13	—0·09	1·15	2·94	— 1·79	— 61	— 60
	Bombay	0	0·01	—0·01	0	0·16	— 0·16	—100	—100
16. Gujarat	Ahmedabad	0	0·05	—0·05	0·05	0·14	— 0·09	— 64	— 44
	Rajkot	0	0·02	—0·02	0·05	0·19	— 0·14	— 74	— 71
17. West Satpuras (Akola).	...	0	0·03	—0·03	0·09	0·82	— 0·73	— 89	— 89
18. Deccan	Bellary	0	0	0	0·09	0·53	— 0·44	— 83	— 83
	Bijapur	0	0·06	—0·06	0	0·33	— 0·33	—100	—100
	Hyderabad	0	0·03	—0·03	0	0·15	— 0·15	—100	—100
19. South India	Mysore	0	0	0	0·05	0·26	— 0·21	— 81	— 81
	Madura	0	0·12	—0·12	1·41	2·93	— 1·52	— 52	— 50
20. East Coast, South (Madras).	...	0	0·18	—0·18	9·73	10·65	— 0·92	— 9	— 7

W. L. DALLAS,
for Meteorological Reporter to the Government of India and Director General of Indian Observatories.

J. WILSON,
Officiating Secretary to the Government of India.

SIMLA:
The 9th February 1905.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 4th February 1905.

Madras.—There was no rain during the week. Irrigation supplies are insufficient in parts throughout the Presidency except in portions of the Circars and in the hills. Ploughing, sowing, and transplanting are in progress. The standing crops are withering in parts throughout the Presidency except in portions of the Circars and in the hills. Harvesting continues with poor to fair outturn. Pasture is insufficient except in Vizagapatam, Tanjore, Malabar, and in the hills. Fodder is procurable, but is scanty in parts of the Circars, Bellary, Cuddapah, Chingleput, South Arcot, Salem, and Madura. The condition of cattle is generally good. The prices of rice are stationary in six districts; have fallen in five others; and have slightly risen in the rest. The prices of millets have fluctuated as follows:—Ragi has fallen in five districts; has slightly risen in twelve others; and is stationary in the rest. Cholam has fallen in eight districts and has slightly risen in six others. Cumbu has fallen in four districts; has slightly risen in eight others; and is stationary in the rest.

Bombay.—The rainfall of the week consisted of very slight rain in parts of Sind. The rainfall has been insufficient in parts of Gujarat and the Deccan. Standing crops have been slightly damaged by blight in parts of Kaira and Poona; by frost in parts of Sindh, Gujarat, Wadhwan, and Baroda; they are suffering from insufficient moisture in parts of Gujarat, the Deccan, and the Karnatak; and are generally in good condition elsewhere. Threshing of autumn crops continues in parts of Larkana, Khandesh, Nasik, Poona, and Kanara. The harvesting of spring crops is in progress in parts of Broach, the Deccan, and the Karnatak. Cotton has been slightly damaged by frost in parts of Ahmedabad, Kaira, Broach, and Wadhwan, and is withering in parts of Broach, Bijapur, Dharwar, and Baroda. Picking is nearly completed in Thar and Parkar, and continues in parts of Gujarat and Khandesh. The fodder supply is sufficient except in parts of Sukkur, Larkana, Hyderabad, Thar and Parkar, Broach, Surat, Khandesh, Nasik, Satara, and Baroda. Agricultural stock is generally in good condition. The water-supply is inadequate in parts of the Panch Mahals, Nasik, Satara, Bijapur, and Baroda. Prices have risen in four districts and are stationary elsewhere The daily average numbers on relief works in Kaira for the week ending 28th January were:—workers 2,244; dependants 192; gratuitously relieved in villages 7; total 2,443.

Bengal.—Light showers are reported from the greater part of the Province. The prospects of the crops are generally good, but some damage by frost is reported from Patna, Shahabad, Darbhanga, and Purnea. Harvesting of spring crops and preparation of land for autumn crops have commenced in places. Transplantation of summer rice continues. Fodder and water are sufficient. The price of common rice has risen in three districts, has fallen in five, and is stationary in the remainder.

United Provinces.—Slight rain has fallen in Meerut, Rae Bareli, and Mirzapur and there has been snow in Garhwal and Almora. Unprecedented frost is reported from most districts. The *arhar* crop is entirely destroyed in the greater part of the provinces, and tobacco and minor crops have also suffered very seriously. Peas and gram, poppy, barley, and wheat have also suffered approximately in the order given, but the extent of the damage cannot be estimated yet. Rust, blight, and insects have caused damage in Kheri, Allahabad, Benares, Gonda, Jalaun, Banda, and Mirzapur. Fodder is reported scarce in Etawah. Prices have risen in eighteen districts, and very considerably in Aligarh, Rai-Bareli, Partabgarh, and Allahabad; in other districts prices are fluctuating.

Punjab.—Rain fell in all districts during the week except in Shahpur, Mianwali, and Multan. The prices of most food grains rose slightly in Ambala and Jullundur; fell in Sialkot; were unsteady in Ferozepore, Lahore, Amritsar, and Multan; and were stationary elsewhere. Sugarcane is being cut in Shahpur. Sugarcane pressing continues in Jullundur, Ferozepore, Lahore, Amritsar, and Sialkot and is yielding an average outturn. The condition and prospects of the standing crops are good, but on unirrigated lands in Hissar they are only fair. In Lahore lands are being prepared for the next sugarcane and cotton crops. Turnips have been damaged by "tela" (an insect) in Multan; and the crops have also been damaged by severe cold, frost and hailstorms in most districts. Cattle are generally in good condition. Fodder is sufficient in all districts except parts of Lahore, Shahpur, and Mianwali.

North-West Frontier Province.—There was no rain during the week, but snow fell in Bannu injuring the sugarcane and gram crops. Sowings of vegetables are in progress in Bannu. The condition of cattle and of the standing crops is average in Dera Ismail Khan and fair elsewhere. The stocks of food grains are sufficient. Fodder is procurable. Prices are stationary.

Burma.—Rain fell in Bhamo, Katha, and Upper Chindwin during the week. Reaping of wet weather paddy is completed in Myaungmya, Toungoo, Mandalay, and Myingyan, and threshing and winnowing are still in progress. Ploughing for and sowing of dry weather paddy is completed in Meiktila. Reaping of juar in parts of the Lower Chindwin and of sesamum in parts of the Ruby Mines district is also completed. Peas are being gathered in Yenangyaung in the Magwe district. The state of the standing crops is good. The price of paddy has risen considerably in Tavoy and slightly in Myaungmya; it has fallen slightly in four other districts; and is stationary elsewhere.

Central Provinces.—The weather has been abnormally cold and frosty in the Northern and Nerbudda Valley districts. There was no rain during the week except 1¼-inch in Bilaspur and three cents in Damoh. The harvesting of spring crops is in progress; the outturns range as follows: wheat 60 to 130; gram 50 to 120; and linseed 45 to 120. Serious damage to spring crops by frost is apprehended in parts of Saugor and Damoh, and to a less extent in Jubbulpore, Mandla, Seoni, Narsinghpur, Betul, Chhindwara, and Balaghat, but the extent of the damage is not fully known. Slight damage to crops has also been caused by cloudy weather in Bhandara and Raipur; in parts of Jubbulpore and Mandla wheat and linseed respectively are affected by rust, but with these exceptions the prospects of the spring crops are generally fair to good. Scarcity of fodder and water is reported from Betul and Amraoti, and of water from the Katol tahsil of Nagpur. Prices show a tendency to rise in the northern districts; elsewhere they are fairly steady.

Assam.—There was slight rain during the week in all districts except Goalpara, Darrang, Nowgong, and the Naga Hills. Hoeing and pruning of tea continue. Harvesting of late rice is finished in all districts except in Cachar, and the outturn is generally good. Gathering of pulses, mustard, and cotton; pressing of sugarcane; and ploughing for early and late rice and jute are in progress. The outturn of cotton is generally good. The prospects of mustard, pulses, and sugarcane are fair. Prices of common rice—Silchar 19; Sylhet 18; Dhubri, Tezpur, Nowgong, and Sibsagar 16; Gauhati 15; and Dibrugarh 14 seers per rupee.

Mysore.—Prices are generally steady. The standing crops are in fair condition in Kadur, Shimoga, and in parts of the Mysore district. The prospects of the season are fair in Kadur and Shimoga, but are indifferent in other parts of the Province. Cattle are healthy. Water and fodder are available except in parts of the Tumkur, Mysore, Hassan, and Chitaldroog districts, where they are getting scarce.

Coorg.—Picking of coffee and threshing of rice continue. Prices of food grains are stationary. Water and fodder are sufficient.

Hyderabad.—There was no rain during the week. The spring harvest has generally commenced, but is reported to be in bad condition in fourteen taluks. Late rice sowings are nearing completion, and weeding is progressing. A scarcity of fodder is reported from thirteen taluks and of water from eleven. Prices—wheat 13½; coarse rice 9½; juar 22¾ seers per rupee.

Rajputana.—There was slight rain in Bikanir and Jaisalmer during the week. Irrigation of spring crops is in progress. Damage to crops from frost or blight is reported from all States except Bikanir. Agricultural stock are generally in fair condition and the supply of fodder is sufficient. Prices have risen in nine States; are falling in two; and are steady elsewhere.

Central India.—There was no rain during the week. Agricultural operations are in progress. The standing crops are in good condition in Bhopawar and are indifferent to bad elsewhere, much injury having been caused by the recent severe cold. The condition of agricultural stock is generally good and the supply of pasturage is sufficient except in parts of Indore. Prices are normal in Gwalior and Indore; are steady in Bhopawar; and are rising elsewhere. The opium crop has been damaged by frost in Indore, Malwa, and Bhopawar, and is in bad condition in Bhopal. Sowing has been completed in the Bhilsa tract of Gwalior.

Kashmir.—The weather is snowy and extremely cold. Prices are almost stationary.

Jammu.—Rain fell during the week in the Bhimber, Kathua, Riasi, Samba, Ranbirsinghpura and Ramnagar tahsils. Prices are stationary. Wheat sells from 12 to 24 and maize from 14 to 38 seers per rupee. The condition of the standing crops is fair. Fodder is sufficient.

Nepal.—There was no rain during the week. The weather has been frosty and very cold. The price of rice is 7 seers per rupee.

J. WILSON,

Officiating Secretary to the Government of India.

B

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY STATISTICS.

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total earnings*, audited figures have been used as far as possible.

Railways.	Average earnings per mile per week: During 1st-half of 1904.	Average earnings per mile per week: During official year 1903-04	Results of working during 1st-half of year. Mean mileage worked: 1904.	Mean mileage worked: 1905	Total earnings for week ending: 30th January 1904	Total earnings for week ending: 28th January 1905	Earnings per mile open for week: 1904	Earnings per mile open for week: 1905.	Total earnings from 1st to: 30th January 1904.	Total earnings from 1st to: 28th January 1905.	Increase.	Decrease	Results of working for official year. Total earnings from 1st April to: 30th January 1904	Total earnings from 1st April to: 28th January 1905.	Increase.	Decrease.
	R	R	Miles.	Miles	R	R	R	R	R	R	R	R	R	R	R	R
State and Guaranteed Railways.																
Standard gauge. East Indian	754	689	1,971	1,970	14,50,721	15,50,000	736	737	61,1 ,511	63 55 000	2,39 489	..	5,76,71 858	6 31 48 000	54,76 142	.
Bengal Central	177	212	139	139	33,609	35,400	242	255	1 11,535	1 01 000	...	10,535	13 03,370	13 23,000	16 624	...
Bengal-Nágpur (incldg. Raipur-Dhamtari 2′ 6″)	210	175	1,819	1,858	4,40,550	4,60,000	242	255	15 51,097	16 92,000	1,40,903	...	1 27,80 504	1,51 51,000	23,71 490	..
Great Indian Peninsula system	655	560	1,569	1,569	10,76,207	11,19,000	686	713	43,69 099	42,90,000	..	79,099	3 64,89 819	3,88 18,000	23,28 181	...
Agra-Delhi Chord	...	...	...	63	.	2,600	..	41	.	14,500	14,500	..	.	(a)36 000	36 600	..
Indian Midland (incldg. Bhopal-Itársi)	211	182	924	924	1,83,637	1,83,010	199	198	8 34,816	7 51 000	...	83,816	71 85 495	70 67,000	4 81 505	..
Beswada extn. (East Coast State)	294	200	21	21	5,239	6,300	245	300	17,495	20,500	3,005	.	2,31,278	2 60,000	34,722	..
North Western (incldg Nowshera-Dargai 2′ 6″)	337	337	3,266	3,328	9,52,493	11,39,000	292	342	38 80 553	44 48 000	5,67 447	...	4,27 31,703	5,22,20 000	94 88,297	..
Oudh and Rohilkhand (incldg. m g.)	259	229	1,150	1,240	2,10,495	2,65,000	220	216	11,24 107	11,47 000	22,893	...	1,13 91 412	1 27 37 000	13 45 588	..
Eastern Bengal (incldg. metre and 2′ 6″)	349	400	898	(b)971	4,02,651	(b)3,75,000	445	386	15,07,888	(b)13,31,000	..	1,76,888	1,58,11,804	(b)1,60 99,000	2,87,196	...
Bombay, Baroda and Central India	736	692	505	504	3,43,718	3,87,000	681	768	13 81 695	15,76 000	1,94,305	.	1 40 43,124	1,48 91 000	8,47 875	...
Madras	303	286	844	845	2,50,570	2,46,000	297	291	10,12,234	9 46 000	.	65 234	1,04,01 611	1,12,03 000	8,01,389	...
" West Coast Extension	125	93	56	60	6,893	8,200	123	137	29 314	32 700	3 386	..	2 52 783	3,12 000	59,217	...
" North-East line	201	179	494	495	1,11,304	1,55,000	223	313	3,97,572	5 55 000	1 57,428	..	37 09 551	43,17,000	6,07 449	—
Hardwar-Dehra	168	159	32	32	3,892	4,100	122	128	16,804	17,500	696	. .	2,16,321	2 16,000	...	321
Metre gauge. Rajputana-Malwa (incldg. Godhra-Rutlam-Nagdá 5′ 6″)	248	236	1,784	1,816	4,65,515	6,00,000	201	330	19 20,880	23 16 000	3 95 120	...	1,82,18 825	1,97 76 000	15 57 175	...
Pálanpur-Deesa	33	32	17	17	435	630	26	35	1,650	2 500	850	..	23,240	24,900	1,654	...
South Indian	211	210	1,124	1,124	2,25 010	2 26,000	200	201	8,01 597	8 77 000	15,403	..	1,02 47 214	1,05 14,000	2,56 780	..
Tinnevelly-Quilon	90	99	50	108	5 161	7 500	103	69	19,473	32 000	13 127	..	1 60,846	2,80 000	1,13 154	...
Tanjore District Board	99	101	99	99	8 982	9,300	91	94	31,820	36 400	4 580	.	3 33 257	4 49,000	1 15,743	...
Southern Mahratta (incldg. Gl-M. Fron. sec.)	148	123	1,165	1,165	1,23,123	1,34 000	100	115	5 05,053	5,57 000	51 347	.	60,43 671	67 95,000	7,51 329	...
Mysore section (Southern Mahratta)	108	102	296	290	25,534	30,100	96	102	1,23 151	1,22 000	..	1,151	12 75,334	12,98,000	22,610	...
Bengal and North Western	161	149	813	902	1 36 122	1,29 000	168	143	5 45 250	5 35,000	...	10 230	99,61,286	1,06,16,000	6,54 714	...
Tirhoot State	246	220	517	565	1,12,899	1,21,000	218	214	5,04 993	4,86,000	..	18 993	(c)	(c)	..	...
Lucknow-Bareilly	143	130	237	237	35 437	31,700	162	134	1 41 519	1,18 000	.	23,519	11,65 822	11,94,000	28,178	...
Assam-Bengal	70	75	644	740	48,612	56,200	75	76	2,11 062	2,26,000	14,938	...	20,56,314	24,27,000	3,70,686	...
Burma	236	204	1,337	1,340	3,79 485	3,83 000	284	286	14,53,730	13,83,000	...	70,730	1,09,27,415	1,17,26,000	7,98,585	...
Jodhpur-Hyderabad (British section)	103	94	124	124	17 450	10,700	141	86	61,707	49 100	...	12,607	5,06,330	5,28,000	21,670	...
Nilgiri	349	319	17	17	3,890	4 000	229	235	17,018	18,100	1,082	...	2,34,329	2,44,000	9,671	...
Special gauge. Jorhat	47	57	30	30	1,431	1,300	48	43	5,286	4,500	...	786	76 708	61,400	...	15,308
TOTAL	324	297	21,972	22,699	71,23,078	76,83,000	324	338	2,87,53 489	3,00,39,400	12,85,911	...	27,54,60,336	30,43,37,900	2,88,77,664	...

	All other Railways.																
Standard gauge.	Delhi-Umballa-Kalka	217	213	162	162	34,066	31,700	210	196	1,22,090	1,17,000	...	5,090	14,73,887	15,24,000	49,113	...
	Tarkessur	332	292	22	22	6,613	6,000	301	273	24,912	24,000	...	912	2,67,123	2,64,000	...	3,123
	South Behar	143	128	79	79	10,378	8,900	131	113	42,341	36,300	...	6,041	4,23,730	4,59,000	35,270	...
	Southern Punjab (Delhi-Samasáta)	123	98	425	425	46,124	53,900	109	127	1,90,808	2,12,000	21,192	...	17,76,893	22,06,000	4,29,107	...
	Rájpura-Bhátinda	197	180	107	107	20,544	19,000	192	177	86,478	76,900	...	9,578	8,10,323	8,29,000	18,677	...
	Ludhiana-Dhuri-Jakhal	80	76	79	79	4,911	6,200	62	79	22,900	25,800	2,900	...	2,61,737	2,91,000	29,263	...
	The Nizam's Guaranteed State	252	237	334	334	84,805	84,000	254	251	3,11,955	3,01,000	...	10,955	33,67,755	35,15,000	1,47,245	...
	Tapti Valley	99	91	155	155	18,083	16,600	117	107	72,227	71,800	...	427	5,97,779	5,22,000	...	75,779
	Petlád-Cambay	98	81	32	33	2,548	3,200	80	97	9,749	12,900	3,151	...	1,09,154	1,31,000	21,846	...
	Nágdá-Ujjain	79	65	34	34	2,820	3,100	83	91	7,454	10,900	3,446	...	93,821	1,02,000	8,179	...
	Bina-Goona-Bárán	63	44	148	148	8,674	7,100	59	48	35,059	24,500	...	10,559	2,66,465	3,03,000	36,535	...
	Bhopal-Ujjain	85	70	114	114	9,892	11,300	87	99	33,803	43,400	9,597	...	3,45,884	3,88,000	42,116	...
	Kolar Gold-fields	473	425	10	10	4,790	3,000	479	300	21,976	13,500	...	8,476	1,81,316	1,98,000	16,684	...
Metre gauge.	Rohilkhand and Kumaon (Co.'s sec.)	121	158	66	66	9,363	7,300	142	111	27,343	25,600	...	1,743	4,53,962	4,75,000	21,038	...
	Noakhali (Bengal)	30	30	35	35	1,168	1,300	33	37	4,067	5,200	533	...	(d) 34,766	48,500	13,734	...
	Mymensingh-Jamalpur-Jagannathganj	73	85	53	51	3,946	3,400	74	67	19,361	12,400	...	6,961	1,93,658	1,74,000	...	19,658
	Bengal-Dooars	148	171	36	36	6,905	6,000	193	167	22,703	19,900	...	2,803	2,73,328	2,96,000	22,672	...
	Bengal-Dooars extensions	62	66	117	117	6,794	7,700	58	65	25,587	30,400	4,813	...	3,12,041	3,43,000	30,959	...
	Dibru-Sadiya	232	232	78	78	15,568	19,900	200	255	66,720	68,700	1,980	...	7,79,197	7,71,000	...	8,197
	Shoranur-Cochin	115	109	65	65	7,648	7,300	118	112	27,816	29,400	1,584	...	3,02,628	3,27,000	24,372	...
	Ahmedabad-Párantij	74	57	55	55	4,113	3,400	75	62	15,033	14,800	...	233	1,28,289	1,48,000	19,711	...
	Ahmedabad-Dholka	58	50	34	34	2,114	2,400	63	71	8,156	8,100	...	56	71,145	81,000	10,455	...
	The Gaekwar's railway	70	62	134	134	9,711	10,500	72	78	34,218	46,600	12,382	...	3,47,252	3,96,000	48,748	...
	Kolhápur	108	88	29	29	2,635	2,600	91	90	10,380	9,700	...	680	1,06,859	1,15,000	8,141	...
	Yesvantpur-Mysore Fron. sec. (incldg. M. Nanjangúd)	107	85	67	67	5,256	7,900	78	118	20,049	37,700	17,651	...	2,37,357	3,69,000	1,31,643	...
	Birur-Shimoga	39	33	38	38	1,466	1,200	39	32	5,672	4,900	...	772	51,473	54,100	2,627	...
	Hyderabad-Gódávari Valley	120	108	392	392	40,284	54,000	103	138	1,54,188	2,09,000	54,812	...	18,14,229	18,58,000	43,771	...
	Bhavnagar-Gondal-Junágad-Porbandar	103	95	334	334	42,190	44,200	126	132	1,51,881	1,49,000	...	2,881	13,14,581	15,13,000	1,98,419	...
	Jetalsar-Rajkot	88	75	46	46	6,380	5,300	139	115	16,985	15,700	...	1,285	1,44,085	1,53,000	8,915	...
	Jamnagar	52	53	54	54	3,169	2,500	59	46	10,243	9,200	...	1,043	1,22,700	1,14,000	...	8,700
	Dhrángadrá	49	40	21	21	772	900	37	43	2,783	4,600	1,817	...	36,299	42,900	6,601	...
	Jodhpur-Bikaner	70	59	700	700	67,893	51,000	97	73	2,27,326	2,24,000	...	3,326	17,71,035	19,78,000	2,06,915	...
	Udaipur-Chitor	46	51	67	67	2,653	2,500	40	37	13,873	11,600	...	2,273	1,41,499	1,13,000	...	28,499
Special gauge.	Darjeeling-Himalayan	395	366	51	51	18,248	16,000	358	314	61,923	54,000	...	7,923	8,20,594	8,64,000	43,405	...
	Kalka-Simla	163	108	59	59	3,681	7,000	62	119	18,166	28,000	9,834	...	(e) 50,218	5,50,000	4,99,782	...
	Cooch Behar	99	73	34	34	2,304	2,200	68	65	10,305	8,800	...	1,505	1,09,053	1,06,000	...	3,053
	The Gaekwar's Dabhoi	72	59	88	95	3,469	6,100	39	64	15,806	21,800	5,994	...	2,15,136	2,54,000	38,864	...
	Rajpipla	29	24	37	37	708	1,000	19	27	3,074	3,700	626	...	36,286	40,800	4,514	...
	Morvi	80	63	94	94	6,233	8,500	66	90	22,441	28,300	5,859	...	2,55,771	3,07,000	51,229	...
	Barsi	180	141	22	22	4,189	3,200	190	145	15,947	14,200	...	1,747	1,21,991	1,26,000	4,009	...
	TOTAL	120	107	4,507	4,513	5,33,108	5,39,300	118	119	19,94,398	20,65,300	70,902	...	2,02,21,349	2,23,48,900	21,27,551	...
	GRAND TOTAL	290	263	26,479	27,212	76,56,186	82,22,300	289	302	3,07,47,887	3,21,04,700	13,56,813	...	29,56,81,585	32,66,86,800	3,10,05,215	...

(a) From 15th November 1904 to 28th January 1905.
(b) Includes the Brahmaputra-Sultanpur and Ranaghat-Krishnagar Light railways purchased by the State on the 1st April and 1st July 1904, respectively.
(c) Included with the Bengal and North-Western railway.
(d) From 15th May 1903 to 30th January 1904.
(e) From 9th November 1903 to 30th January 1904.

A. R. JACOBSON,
Officiating Under Secretary to the Government of India

Calcutta, the 8th February 1905.

GOVERNMENT OF INDIA

FINANCE AND COMMERCE DEPARTMENT

Total Gross Indian Sea and Land Customs Revenue (excluding Salt Revenue)

[In thousands of Rupees]

	In the ten months, April to January, of									
	1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05
SEA CUSTOMS										
IMPORTS										
Special Import Duties										
Arms, ammunition, and military stores	2,74	3,03	3,03	2,85	2,65	2,35	2,87	2,92	2,79	3,53
Liquors—										
Ale, beer, porter, cider and other fermented liquors	1,53	1,53	1,48	1,61	1,68	1,68	1,80	2,04	2,12	2,35
Spirits and liqueurs	49,20	48,96	50,01	52,92	53,62	53,13	53,91	58,04	61,99	63,07
Wines	3,63	3,36	2,95	3,14	2,94	2,93	2,89	3,31	3,09	3,05
Opium	3	3	4	2	3	2	3	3	3	3
Petroleum	35,49	34,97	40,52	36,93	33,44	39,46	44,83	44,07	34,52	37,79
Sugar (countervailing duties, 1899)	—	—	—	—	6,08	15,72	29,79	16,80	2,10	11
Sugar (countervailing duties, 1902)	—	—	—	—	—	—	—	3,26	18	8
General Import Duties										
Articles of food and drink (excluding sugar)	13,00	12,42	12,42	11,79	12,16	13,89	12,96	12,20	12,89	15,05
Sugar (ordinary duties)	12,66	13,08	18,90	16,45	14,80	24,39	25,78	21,60	24,06	27,47
Chemicals, drugs, medicines and narcotics, and dyeing and tanning materials	8,53	7,78	8,78	8,86	8,42	8,94	9,90	9,88	11,39	11,27
Cotton Manufactures—										
Piece goods, grey	52,01	43,00	36,26	38,33	40,97	39,74	42,84	43,83	36,98	46,77
" white	17,85	16,95	14,67	14,01	15,40	15,97	23,30	13,86	16,20	22,72
" coloured	19,37	17,38	11,39	15,95	20,09	16,60	20,21	18,87	22,86	26,41
Other goods	13,62	1,53	1,31	1,53	2,40	2,20	2,48	2,05	3,19	4,47
Metals and Manufactures of—										
Silver, bullion and coin	26,53	26,67	35,43	26,56	19,60	9,88	25,37	31,92	32,64	33,59
Other metals and manufactures of metals	20,31	17,24	18,60	16,63	13,01	18,05	19,44	25,10	27,24	29,99
Oils (excluding petroleum)	67	1,32	2,12	1,50	1,12	1,29	1,60	1,22	77	83
Manufactured articles	44,53	44,30	37,10	40,79	45,96	48,80	51,90	51,10	58,96	69,32
Raw materials and unmanufactured articles	10,07	7,76	7,44	7,10	4,57	8,57	7,89	7,52	7,55	8,37
TOTAL IMPORTS	3,31,77	3,01,31	3,02,45	2,96,97	2,99,64	3,23,61	3,79,79	3,69,62	3,61,55	4,06,27
EXCISE DUTY ON COTTON GOODS	5,73	9,17	8,79	11,08	11,01	9,07	14,29	14,11	16,21	18,25
EXPORT DUTIES—										
Rice and rice-flour	59,43	48,49	41,18	69,94	61,10	58,59	61,46	82,85	78,45	89,22
LAND CUSTOMS AND MISCELLANEOUS	4,64	5,21	6,07	4,78	5,92	6,45	7,10	6,93	7,65	8,21
GRAND TOTAL	4,01,57	3,64,18	3,58,49	3,82,77	3,77,67	3,98,32	4,62,64	4,73,51	4,63,86	5,21,95
Provincial distribution of Imports and Exports										
Bengal — Imports	1,27,70	1,12,77	1,06,38	1,12,41	1,22,64	1,28,98	1,39,93	1,35,19	1,24,11	1,44,54
Bengal — Exports	16,56	10,77	9,14	16,99	16,56	17,49	12,02	12,76	13,44	16,06
Bombay — Imports	1,32,27	1,25,58	1,26,08	1,17,37	1,06,73	1,10,32	1,39,44	1,43,68	1,41,07	1,54,37
Bombay — Exports	2,35	2,14	2,21	2,94	2,08	2,37	1,98	2,86	2,02	1,97
Sind — Imports	18,08	19,84	19,75	18,69	21,70	28,87	41,21	33,26	26,95	32,10
Sind — Exports	55	45	·63	1,28	94	79	1,80	1,16	1,12	1,50
Madras — Imports	29,55	23,26	27,10	23,50	25,66	27,21	32,69	31,57	34,05	35,70
Madras — Exports	3,41	6,30	6,75	3,67	5,03	2,10	4,90	5,90	8,15	6,13
Burma — Imports	24,17	19,86	23,14	25,00	22,91	28,23	26,52	25,92	35,37	39,56
Burma — Exports	36,56	28,83	22,45	45,06	36,49	35,84	40,76	60,17	53,72	63,56

J. A. ROBERTSON
Director-General of Statistics

W. S. MEYER
Secretary to the Government of India

Calcutta, February 6, 1905

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

SANITARY.

PLAGUE.

Calcutta, the 9th February, 1905.

The following statement of plague seizures and deaths reported in India during the week ending the 4th February 1905, is published for general information:—

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind.	Northern.	Bombay City	B., B. & C. I. & G. I. P.	463	395
		Dholera Port	. . . .	...	...
		Ahmedabad City	B., B. & C. I.	4	2
		Gogha Port	. . . .	...	...
		Ahmedabad District	B., B. & C. I. & B.-G.-J.-P.	34	27
		Broach Port	" "	3	3
		Broach District	" "	15	13
		Panch Mahals District	" "	22	13
		Rewakantha State	" "	15	6
		Kaira District	" "	134	72
		Palanpur State	" "	3	1
		Mahikantha State	" "	...	...
		Bulsar Port	" "	9	5
		Surat Town and Port	" "	2	2
		Surat District	" "	102	63
		Jhara Port	. . . .	...	...
		Bandra Port	B., B. & C. I.	4	3
		Utan "	" "	...	...
		Vesava "	" "	...	...
		Kelva "	" "	...	...
		Trombay "	G. I. P.	...	...
		Tarapur "	B., B. & C. I.	...	...
		Manori "	" "	...	...
		Mahim "	" "	...	...
		Dhanu "	" "	...	...
		Bhiwndi "	G. I. P.	6	4
		Agashi "	B., B. & C. I.	...	1
		Shirgaon "	" "	...	...
		Bassein "	" "	2	2
		Kalyan "	G. I. P.	11	10
		Thana "	"	8	4
		Umbergaon Port	B., B. & C. I.	...	...
		Kon "	. . . .	...	...
		Thana District	G. I. P & B., B. & C. I.	27	14
	Central.	Ahmednagar District	Dhond and Manmad (G. I. P.)	215	150
		Khandesh "	B., B. & C. I. & G. I. P.	325	242
		Nasik "	G. I. P. & N. G.	219	152
		Poona City	S. M. & G. I. P.	119	108
		Poona District	" "	81	74
		Satara "	S. M.	475	321
		Sholapur Town	. . . .	33	25
		Sholapur District	G. I. P., S. M. & Barsi	94	86

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
BOMBAY PRESIDENCY AND SIND.	Southern.	Alibag Port	. . . .	...	...
		Panvel "	. . . .	5	4
		Eshoi "	. . . .	...	...
		Roha "	. . . .	...	...
		Revdanda "	. . . .	...	...
		Kolaba District	G. I. P.	...	...
		Ratnagiri Port	. . . .	10	10
		Vizodrug "	. . . .	...	...
		Harnai "	. . . .	...	...
		Rajapur "	. . . .	...	...
		Vengurla "	. . . .	...	...
		Jaitapur "	. . . .	...	...
		Dabhal "	. . . .	...	...
		Joigad "	. . . .	...	...
		Deogad "	. . . .	...	...
		Ratnagiri District	. . . .	1	2
		Belgaum "	S. M.	186	149
		Hubli Town	. . . .	13	13
		Dharwar District	S. M.	373	267
		Karwar Port	. . . .	...	...
		Kumta "	. . . .	...	...
		Kanara District	. . . .	5	1
		Savantvadi State	. . . .	...	...
		Bijapur District	S. M. & G. I. P.	276	240
	Sind	Karachi Town and Port	N. W.	43	40
		Karachi District	"	...	...
		Hyderabad Town	"	...	...
		Hyderabad District	" & J. B.	...	...
		Thar and Parkar District	J. B.	...	...
		Larkhana District	N. W.	...	...
		Sukkar District	"	...	...
		Khairpur State	"	...	...
	Political charges.	Akalkot State	. . . .	24	25
		Aundh " / Phaltan State	. . . .	56	47
		Tuna Port	. . . .	...	...
		Mandvi "	. . . .	...	...
		Mundra "	. . . .	...	...
		Jukau "	. . . .	...	...
		Cutch State	. . . .	...	...
		Cambay State	B., B. & C. I.	12	8
		Savanur "	. . . .	3	..
		Bhor "	. . . .	...	...
		Bhavnagar Town and Port	B.-G.-J.-P.	...	...
		Mongrol Port	. . . .	...	...

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind.	Political charges.	Jafrabad Port	. . . .	...	...
		Verawal ,,	. . . .	...	...
		Vawania ,,	. . . .	...	...
		Kathiawar State	B., B. & C. I., Morvi & B.-G.-J.-P.	35	24
		Kolhapur Town	S. M.	17	13
		Kolhapur and Southern Mahratta Country	,,	845	612
		Sachin State	B., B. & C. I.	...	...
		Dharampur State	. . . .	...	...
		Srivardhan Port	. . . .	...	...
		Murud ,,	. . . .	...	...
		Barimandla ,,	. . . .	...	...
		Nandgaon ,,	. . . .	3	1
		Majagoan ,,	. . . .	1	1
		Janjira ,,	. . . .	...	...
		Rajapuri ,,	. . . .	7	3
		Janjira State	. . . .	...	...
		Velan Port	. . . .	...	...
		Kodinar ,,	. . . .	...	...
		Baroda City	B., B. & C. I.	3	1
		Billimora Port	. . . .	...	...
		Baroda State	B. B., & C. I	155	92
		Jath State	. . . .	...	...
		Bijapur State	S. M. & G. I. P.	26	13
		Surat ,,	B., B. & C. I.	11	5
		Aden	. . . .	(j)252	(j)224
			TOTAL	4,787	3,596
Madras Presidency.	...	Salem Town	Madras	(j) 252	(f) 242
		Salem District	,,	(b) 86	(c) 68
		Bellary Cantonment	S. M.	...	...
		Bellary Town	,,	13	10
		Bellary District	,, & Madras	(a) 256	(a) 220
		Coimbatore Town	Madras	...	...
		Coimbatore District	,, S. I. & Nilgiri	(d) 10	(d) 15
		Nilgiris ,,	,,	(e) 1	(e) 2
		North Arcot ,,	S. I. & Madras	(d) 44	(f) 35
		South Arcot District	,,	...	...
		Cuddalore Port	,,	...	...
		Tinnevelly District	,,	...	...
		Malabar ,,	Madras	...	...
		Nellore District	. . . .	...	...
		Cuddapah ,,	S. I. & Madras	(e) 4	2
		Mangalore Port	. . . .	18	16
		Ermala ,,	. . . .	...	...
		South Canara District	. . . .	(h) 2	(i) 1
		Madras City	Madras & S. I.	..	...

(a) Seven imported cases.
(b) Seventeen ,, ,,
(c) Thirteen ,, ,,
(d) Three ,, ,,
(e) One ,, case.
(f) Two imported cases.
(h) Imported ,,
(i) Imported case.
(j) Including 5 seizures and 6 deaths of previous weeks not reported before.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
MADRAS PRESIDENCY.	...	Chingleput District	S. I. & Madras	...	...
		Godavari ,,	Madras	...	...
		Cannanore Port	. . . .	...	...
		Tanjore District	S. I.	...	...
		Anantapur ,,	Madras, S. I. & S. M.	33	38
		Madura ,,	S. I.	...	...
		Trichinopoly ,,	. . . .	...	...
		Cochin State	. . . .	...	...
		Karnool District	. . . .	14	10
			TOTAL	481	417
BENGAL	Presidency.	Calcutta	E. I., E. B. S. & B. N.	(a) 91	84
		Nadia District	E. B. S. & B. C. & R. K.	...	...
		24-Parganas District	E. B. S., B. C. & E. I.	6	6
		Khulna District	B. C.	...	...
	Burdwan	Midnapur District	B. N. R.	...	...
		Burdwan ,,	E. I.	1	1
		Howrah Town	,,	9	8
		Hooghly District	,,	11	9
		Birbhum ,,	,,	...	...
	Patna	Champaran District	B. & N. W.	...	...
		Chapra Town	,,	...	...
		Saran District	,,	1,964	1,726
		Gaya Town	E. I.	38	38
		Gaya District	,,	670	502
		Muzaffarpur District	B. & N. W.	190	177
		Muzaffarpur Town	,,	...	...
		Darbhanga Town	. . . .	4	7
		Darbhanga District	B. & N. W.	88	78
		Shahabad ,,	E. I.	1,052	892
		Patna City	,,	180	176
		Patna District	,,	1,022	966
	Bhagalpur	Monghyr Town	,,	108	105
		Monghyr District	,,	309	290
		Bhagalpur Town	,,	42	40
		Bhagalpur District	,, & B. & N. W	122	114
		Sonthal Parganas District	,,	...	...
	Chota Nagpur	Palamau District	. . . .	...	...
		Singhbhum District	,,	...	...
		Hazaribagh ,,	,,	14	15
	Orissa	Cuttack District	B. N. R.	...	...
			TOTAL	5,921	5,234
UNITED PROVINCES.	Allahabad.	Allahabad City	E. I.	318	311
		Allahabad District	,, & O. & R.	608	608
		Cawnpur City	E. I., O. & R., B., B. & C. I. & G. I. P. (I. M. Sec.).	131	123
		Cawnpur District	,, ,, ,, ,,	295	270
		Fatehpur ,,	E. I.	437	365
		Banda ,,	G. I. P. (I. M. Sec.) & E. I. R.	15	12
		Jhansi City	,, ,,	...	...

(a) Five imported cases.

(c) One imported case.
(d) Imported cases.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
UNITED PROVINCES.	Allahabad	Jhansi District	G. I. P. (I. M. Sec.)	3	3
		Hamirpur „	„ („)	4	4
		Jalaun „	„ („)	81	75
	Benares	Benares Cantonment	B. & N. W. & O. & R.	...	...
		Benares City	„ „ „	141	135
		Benares District	„ „ „ & E. I.	297	278
		Ballia	„	816	789
		Jaunpur City	O. & R.	...	...
		Jaunpur District	„ & B. & N. W.	494	414
		Ghazipur „	E. I. & B. & N. W.	1,668	1,516
		Mirzapur City	„	28	24
		Mirzapur District	„ & O. & R.	579	37
	Fyzabad	Bahraich District	B. & N. W.	57	36
		Gonda „	„	10	10
		Partabgarh „	O. & R.	252	251
		Sultanpur „	„	182	141
		Ajodhia	„	...	...
		Fyzabad City	„	78	78
		Fyzabad District	„	202	182
		Bara Banki Town	B. & N. W.	...	...
		Bara Banki District	„ & O. & R.	180	181
	Gorakhpur	Azamgarh City	„ „	...	...
		Azamgarh District	„ „	458	413
		Gorakhpur City	„	...	...
		Gorakhpur District	„	126	98
		Basti District	„	333	316
	Meerut	Meerut City	N. W.	109	106
		Meerut Cantonment	„	...	...
		Meerut District	„ O. & R. & E. I.	512	485
		Muzaffarnagar City	„	...	...
		Muzaffarnagar District	„	573	572
		Aligarh City	E. I. & O. & R.	75	74
		Aligarh District		518	498
		Saharanpur City		40	40
		Hardwar Union	O. & R & N. W.	..	...
		Roorkee Town	„ „	...	...
		Saharanpur District	„ „	716	418
		Bulandshahr „	E. I. & O. & R.	19	19
		Dehra Dun „	B. & N. W. & O. & R.	...	...
	Lucknow	Unao District	O. & R., & B. & N. W.	661	658
		Lucknow City	„ „ & R. K.	305	301
		Lucknow District	„ „	112	108
		Hardoi „	„	72	60
		Rae Bareli „	„	469	360
		Sitapur „		18	12
		Kheri „		12	13

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
UNITED PROVINCES.	Agra	Etawah City	E. I.	...	...
		Etawah District	"	140	670
		Fatehgarh	R., B. & C. I.	...	...
		Farrukhabad Town	" "	24	24
		Farrukhabad District	" "	412	389
		Mainpuri "	E. I.	82	66
		Agra City	B., B. & C. I., G. I. P. & E. J.	159	156
		Agra District	" " "	525	429
		Etah "		...	...
		Hathras City		2	7
		Muttra District		1,936	1,880
		Muttra City		60	60
	Rohil-khand	Bareilly City	R. & K. & O. & R.	170	157
		Bareilly District	" "	83	98
		Shahjahanpur District	" "	39	50
		Shahjahanpur City	" "	...	...
		Budaun District		150	131
		Bijnor Town		...	...
		Bijnor District	O. & R.	354	315
		Moradabad City		1	1
		Moradabad District		187	179
		Pilibhit District		22	20
	Kumaun	Naini Tal	O. & R.	...	...
		Garhwal District		...	...
			TOTAL	16,383	15,367
PUNJAB	Jullundur	Ludhiana District	N. W.	280	227
		Jullundur City	"	4	3
		Jullundur District	"	693	564
		Hoshiarpur "		1,022	915
		Ferozepur "	N. W.	606	373
		Kangra "		...	...
		Amritsar City		84	80
		Amirtsar District	N. W.	1,430	1,218
	Lahore	Gurdaspur "	"	912	838
		Lahore Municipality	"	8	5
		Lahore District	"	80	67
		Gujranwala District	"	464	409
		Sialkot "	"	205	196
		Montgomery "	"	47	27
	Rawal-pindi	Rawalpindi District	"	13	9
		Gujrat "	"	161	157
		Shahpur "	"	90	63
		Jhelum "	"	6	4
		Lyallpur District	"	...	...
	Multan	Jhang District	"	6	1
		Multan "	"	...	...
		Mianwali "	"	...	...
		Dera Ghazi Khan District	"	(a) 97	(a) 89

Presidency or Province.	Division.	District and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
PUNJAB.	Delhi	Gurgaon District	B., B. & C. I.	1,500	1,476
		Delhi City	E. I., O. & R., B., B. & C. I., & N. W.	41	37
		Delhi District	. . . .	109	48
		Hissar "	B., B. & C. I. & N. W.	238	234
		Karnal "	E. I.	182	172
		Simla "	S. K.	...	...
		Amballa "	N. W. & E. I.	756	735
		Rohtak "	N. W.	660	514
	...	Patiala City	Rajpura-Bhatinda (N. W. Ry.).	16	10
		Patiala State	N. W., E. I., B., B. & C.I. & J.B.	540	508
		Kapurthala State	. . . .	257	250
		Kalsia "	. . . .	43	33
		Jind "	. . . .	120	64
		Nabha "	. . . .	174	151
			TOTAL	10,844	9,472
BURMA.	...	Rangoon Port	. . . .	...	(c) 1
			TOTAL	...	1
CENTRAL PROVINCES (INCLUDING BERAR).	Nerbudda	Burhanpur Town	. . . .	7	7
		Nimar District	G. I. P. & B., B. & C. I.	19	15
		Hoshangabad Town	"	...	...
		Hoshangabad District	"	11	11
		Narsingpur Town	"	...	..
		Narsingpur District	"	...	.
		Chhindwara "	B. N.	3	8
		Khandwa Town	B., B. & C. I & G. I. P.	...	...
		Betul District	. . . .	1	...
	Nagpur	Nagpur City	B. N. & G. I. P.	...	...
		Nagpur District	"	19	15
		Wardha Town	G. I. P.	...	...
		Wardha District	"	15	10
		Chanda Town	. . . .	7	8
		Chanda District	G. I. P.	(d)2	(d)2
		Bhandara Town	B. N.	..	...
		Bhandara District	"	5	8
		Balaghat "	"	(b)104	(b)73
		Balaghat Town	E. I. & G. I. P.	...	...
	Jubbulpur.	Jubbulpore Town	. . . .	(b)24	(b)21
		Jubbulpore Cantonment	. . . .	29	23
		Jubbulpore District	E. I. & G. I. P.	92	71
		Damoh Town	G. I. P. (I. M. Sec.)	...	...
		Damoh District	" (")	...	...
		Saugor Cantonment	" (")	..	...
		Saugor Town	" (")	...	...
		Saugor District	" (")		3
		Seoni "	B. N.	...	(c) 1
		Mandla Town	"	...	...
	Chhattisgarh.	Bilaspur Town	. . . .	11	8
		Bilaspur District	"	3	3
		Raipur "	"	...	...
		Raipur Town	. . . .	..	...
		Sambalpur District	"	...	...

(b) One imported case. (c) Imported case. (d) Imported case.

Presidency or Province.	Division.	District and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Central Provinces (including Berar).	...	Akola District . . .	G. I. P.	33	(a) 31
		Buldana "	"	146	119
		Wun "	. . . .	...	...
		Basim "	. . . .	...	...
		Amraoti "	G. I. P.	21	16
		Ellichpur "	. . . .	14	11
			Total .	570	467
Mysore State.	...	Bangalore City . . .	S. M. & Madras . . .	34	25
		Bangalore Civil and Military Station	" "	67	60
		Bangalore District . . .	" "	82	64
		Mysore City	"	6	6
		Mysore District . . .	" & Madras . . .	51	48
		Kolar "	Madras & S. M. . . .	10	9
		Kolar Gold Fields . . .	"	45	31
		Thumkur District . . .	S. M.	61	53
		Shimoga "	"	5	2
		Chitaldrug "	"	43	41
		Kadur "	"	9	2
		Hassan "	"	6	2
			Total .	419	346
Hyderabad State.	...	Aurangabad District . .	N. G. S.	(b) 123	(b) 116
		Bir "	. . . .	58	56
		Hyderabad "	N. G. S.	...	...
		Indur "	"	...	...
		Bidar District	. . . .	26	20
		Atrafi Balda	. . . . . .	1	1
		Usmanabad District . .	G. I. P. & Barsi . . .	29	22
		Lingsagur "	S. M.	210	192
		Parbhani "	N. G. S.	...	...
		Raichur "	G. I. P. & Madras . . .	74	66
		Gulburga "	" & N. G. S. . . .	62	53
		Nander "	N. G. S.	...	...
			Total .	583	526
Central India.	...	Indore City	B., B. & C. I. . . .	(c) ..	(c) ...
		Indore State	"	23	24
		Ujjain City	"	...	...
		Gwalior "	. . . .	...	...
		Gwalior State	B., B. & C. I. & G. I. P. .	18	8
		Dhar "	G. I. P. (I. M. Sec.) & Gwalior	2	2
		Pathari "	" " . .	...	...
		Bhopal City	. . . .	...	...
		Bhopal State	G. I. P.	7	2
		Guaranteed Holdings in Bhopal Agency	. . . .	...	...
		Maksudangarh State . .	. . . .	2	2

(a) One imported case.
(b) Figures for the period from 24th to 30th January 1905.
(c) Figures fo week ending 28th January 1905.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
CENTRAL INDIA.	...	Mhow Cantonment	B., B. & C. I. (Rajputana-Malwa)	(a) 1	...
		Nimach "	"	...	...
		Indore Residency	"	...	...
		Rutlam City	"	...	...
		Rutlam State	"	(a) 5	(a) 3
		Dewas Town		...	...
		Dewas State	G. I. P.	4	4
		Narsingarh State		...	...
		Guaranteed Holdings in Malwa Agency		...	...
		Tonk State (portion in Central India)	G. I. P.	...	...
		Sehore State	"	...	...
		Datia City	"	...	...
		Datia State		5	7
		Sailana Town		...	...
		Sailana State	B., B. & C. I.	15	9
		Piploda District		(a) ...	(a) ...
		Bagli State		...	...
		Jhabua "	B., B. & C. I.	...	...
		Jaora "	"	4	...
		Jaora Town	"	...	...
		Agar Military Station		...	...
		Manpur		...	...
		Sitamau State		...	...
		Rajgarh "		...	...
		Kurwai "		...	...
		Barwani "		...	...
			TOTAL	86	61
RAJPUTANA.	...	Ajmer		...	...
		Ajmer District		8	3
		Abu Road		...	...
		Mewar State	B., B. & C. I.	91	87
		Partabgarh State	"	18	18
		Chitor (Udaipur State)	"	...	...
		Tonk State	"	...	...
		Marwar " (Jodhpur)	J. B. "	..	...
		Jaipur "	"	271	261
		Kishengarh Town	C. I.	...	...
		Bikanir State	J. B.	(a) ...	(a) ...
		Jhallawar "		...	...
		Kotah "		7	9
		Sirohi "	B., B. & C. I.	...	...
		Shahpura "		16	13
		Dholpur "		27	18
		Alwar "	B., B. & C. I.	171	115
		Beawar		...	...
		Karauli State		(b) 2	(b) 2
		Banswara Town		...	...
		Banswara State		...	
		Bharatpur "		92	77
			TOTAL	703	603

(a) Figures for week ending 28th January 1905.
(b) Imported cases.

Presidency or Province	Division.	Districts and States, and Towns of 50,000 or more inhabitants	Traversed by what railways.	Plague seizures.	Plague deaths.
KASHMIR	...	Jammu City . . .	. . . . . .		
		Jammu Province . . .	N W.	35	27
			TOTAL .	35	27
N.-W F PROVINCE	...	Abbottabad Town . . .	. . . . . .		...
		Hazara District .	. . .		
		Peshawar Town . . .	. . . . . .	.	
		Peshawar District . . .	. . . . .		..
			TOTAL .		...
BALU-CHISTAN	..	Sonmiani . . .	. . . .	...	..
		Hirok	N W . .		...
		Sibi	" . . .		
			TOTAL .		
			GRAND TOTAL .	40,812	36,117

H. H. RISLEY,
Secretary to the Government of India.

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☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.

Government of India Notifications, Appointments, Promotions, etc.

HOME DEPARTMENT.

NOTIFICATIONS.

MEDICAL.

Calcutta, the 13th February 1905.

No. 158.—The services of the undermentioned officers are placed temporarily at the disposal of the Government of the Punjab for employment on plague duty, with effect from the dates noted against their names :—

Major S. B. Smith, I.M.S. (Bengal) .	. forenoon of 9th December 1904.
Captain H. J. K. Bamfield, I.M.S. (Bengal)	. forenoon of 12th December 1904.
Captain L. J. M Deas, M.B., I.M.S. .	. afternoon of 14th December 1904.
Lieutenant R. J. Bradley, M.B., I.M.S.	. afternoon of 7th December 1904.
Lieutenant F. A. F. Barnardo, M.B., I.M.S.	. forenoon of 12th December 1904.
Lieutenant G. I. Davys, M.B , I.M.S. .	. forenoon of 7th December 1904.
Lieutenant H. Ross, M.B., I.M.S. .	. forenoon of 12th December 1904.
Lieutenant P. G. Easton, I.M.S. .	. forenoon of 11th December 1904.
Lieutenant W. J. Collinson, M.B., I.M.S.	. forenoon of 9th December 1904.
Lieutenant C. L. Dunn, I.M.S. . .	. forenoon of 10th December 1904.

SANITARY.

The 15th February 1905.

No. 259.—Lieutenant-Colonel S. J. Thomson, C.I.E., I.M.S. (Bengal), Sanitary Commissioner, United Provinces, is granted privilege leave for three months with furlough out of India on medical certificate for six months in continuation, with effect from the 1st February 1905, or the subsequent date on which he avails himself of it.

No. 260.—Major J. Chaytor-White, M.D., I.M.S. (Bengal), Deputy Sanitary Commissioner, United Provinces, is appointed to officiate as Sanitary Commissioner, United Provinces, during the absence on leave of Lieutenant-Colonel S. J. Thomson, C.I.E., I.M.S., or until further orders.

SANITARY.
PLAGUE.

The 16th February 1905.

No. 280.—The following telegram is published for general information:—

Telegram, dated Pera, the 14th February 1905.

From—His Britannic Majesty's Ambassador Extraordinary and Plenipotentiary at Constantinople
To—His Excellency the Viceroy.

Twenty-four hours quarantine and disinfection imposed on arrivals from Rangoon.

PORT BLAIR.

The 15th February 1905.

No. 157.—Mr. H. G. Tayler, 1st Assistant and officiating Deputy Superintendent, Port Blair, is granted privilege leave for two months and eighteen days, with effect from the date on which he avails himself of it.

JAILS.

The 15th February 1905.

No. 54.—The services of Captain W. M. Pearson, M.B., I.M.S., are replaced at the disposal of His Excellency the Commander-in-Chief in India.

POLICE.

The 15th February 1905.

No. 148.—The services of Mr. A. E. H. Shuttleworth, District Superintendent of Police in Assam, are replaced at the disposal of the Government of Bengal.

H. H. RISLEY,
Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATION.

LAND-SURVEYS.

Calcutta, the 17th February 1905.

No. 257—20-2.—In supersession of Notification No. 148 L. S., dated the 12th August 1904, Captain G. A. Beazeley, R.E., Deputy Superintendent, Survey of India, Survey Officer

with the Somaliland Field Force, is granted privilege leave for two months combined with Somaliland special leave for one month and furlough in continuation for three months under Financial Department Resolution No. 4418-P, dated 18th July 1904, and article 308 (*b*), Civil Service Regulations, with effect from the date following the termination of his deputation under the War Office.

J. WILSON,
Officiating Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 13th February 1905.

No. 265-*G*.—Lieutenant R. A. Lyall, a Political Assistant of the 3rd class, is granted privilege leave for three months, with effect from the 15th February 1905, combined with furlough for three months, under articles 233 and 308 (*b*) of the Civil Service Regulations.

No. 267-*G*.—The services of Lieutenant J. F. Woodham, Double Company Officer, 76th Punjabis, are placed at the disposal of the Government of Fort St. George, for employment as Commandant of the 2nd Battalion of the Nayar Brigade in Travancore with effect from the date of assuming charge.

The 14th February 1905.

No. 279-*G*.—Major J. R. Hill, 120th Rajputana Infantry, is appointed to be Cantonment Magistrate of the Cantonment of Baroda, in addition to his own duties, with effect from the 1st February 1905.

No. 566-*F*.—The services of Lieutenant L. S. Whitchurch, Indian Army, are placed at the disposal of the Hon'ble the Chief Commissioner and Agent to the Governor-General in the North-West Frontier Province, for employment with Frontier Militia.

The 16th February 1905.

No. 673-*E. C*.—With reference to Notification No. 1087-E. C., dated the 11th April 1904, the Viscount deWrem, Consul-General for Portugal at Bombay, resumed charge of his office on the 6th February 1905.

No. 321-*G*.—The Hon'ble Mr. C. S. Bayley, C.S.I., a Resident of the 1st class, is appointed to be Resident at Hyderabad, with effect from the 1st March 1905, *vice* the Hon'ble Lieutenant-Colonel Sir D. W. K. Barr, K.C.S.I., whose services have been replaced at the disposal of His Excellency the Commander-in-Chief in India.

No. 322-*G*.—Major H. Daly, C.S.I., C.I.E., a Resident of the 2nd class, is appointed, on return from leave, to be a Resident of the 1st class and Agent to the Governor-General in Central India, with effect from the date of assuming charge.

The 17th February 1905.

No. 605-*F*.—The services of Captain R. Garratt, Assistant Commissioner, and Commandant, Border Military Police, Peshawar, are replaced at the disposal of the Hon'ble the Chief Commissioner, North-West Frontier Province, with effect from the forenoon of the 19th January 1905.

S. M. FRASER,
Officiating Secretary to the Government of India.

FINANCE AND COMMERCE DEPARTMENT.

NOTIFICATIONS.

ACCOUNTS AND FINANCE.

PUBLIC DEBT.

Fort William, the 17th February 1905.

No. 1051-A.—In pursuance of Rule 22 of the Rules made by the Government of India under section 14 of the Indian Securities Act, XIII of 1886, and published in the *Gazette of India* of the 7th January 1888, page 6, the following list is hereby advertised of Securities lost or destroyed, in respect of which an order has been made for payment of interest pending the issue of a duplicate Security, or for the issue of such duplicate Security. All persons, other than the respective claimants named below, who have any claim upon these Securities, should communicate immediately with the Comptroller General, the Treasury, Calcutta.

The list is divided into two parts,—Part A being the list of Securities now advertised for the first time, and Part B the list of Securities previously advertised.

N.B.—Under section 13 of the said Act, Government will be discharged from all liability in respect of these original Securities after the lapse of six years from (*a*) the several dates stated against them in the last column of the list, or (*b*) the last payment of interest on them, whichever date is the later.

A

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication under Act XIII of 1886 of list in which the Security was first mentioned.
	R					
060874—4%—1865	500	Moltan Chand	Nov. 1, 1876	Ramdullary Bibi	$\frac{520}{D}$, dated 22-7-04	Jan 1905.
060875 " "	500					
033952 " 1854-55	500	Kedar Nath	June 30, 1876			
033953 " "	500					
033954 " "	500					
002644 3½ % 1879	500	Kamal Kamini Dasi, certificate-holder to the Estate of Baroda Kant Mazumdar.	July 16, 1899			
002694 " "	500					
015359 " 1842-43	600	Ditto	July 31, 1899	Kamal Kamini Dasi, certificate holder to the Estate of Baroda Kant Mazumdar.	$\frac{1007}{D}$, dated 6-12-04	Ditto.
015360 " "	600					
015361 " "	600					
015362 " "	500					
015363 " "	500					
015364 " "	500					
015365 " "	500					
015366 " "	500					
015367 " "	500					
015368 " "	500					
015369 " "	500					
015370 " "	500					
015371 " "	500					
015372 " "	500					
015373 " "	500					
003796 " "	500					
031438 " "	500					
125663 " 1865	1,000	The Bank of Bengal	May 1, 1900	Alice Duhan	$\frac{991}{D}$, dated 1-12-04	Ditto.
049951 " "	500	Raj Lakshmi Debi, Executrix of Ishan Chandra Chatterjee.	Nov. 1, 1899	Raj Lakshmi Debi, Executrix of Ishan Chunder Chatterjee.	$\frac{740}{D}$, dated 13-9-04	Ditto.
049931 " "	1,000					
017645 " 1842-43	2,500	Nibaran Chunder Ghose	Aug. 1, 1899	Nibaran Chunder Ghose.	$\frac{756}{D}$, dated 15-9-04	Ditto.
029194 3 % 1896-97	500	The Bank of Bengal	June 30, 1900	Ganeshi Lall	$\frac{642}{D}$, dated 20-8-04	Ditto.
025033 3½ % 1854-55	1,000	The Bank of Bengal	June 30, 1898	Surgeon Lieut.-Col. D N Parakh, Administrator to the Estate of J. D. Parakh.	$\frac{703}{D}$, dated 31-8-04	Ditto.
B003867 " "	1,000	The Bank of Bombay				
080329 " 1865	500	Benoy Kristo Hazra	May 1, 1899	Lucky Moni Dassi	$\frac{833}{D}$, dated 7-10-04	Ditto.
079908 " "	100	Shama Pado Sremany				
109232 " "	1,000	Annapoornaba Wakenkar	Nov. 1, 1899	Annapoornabai Wakenkar.	$\frac{1064}{D}$, dated 21-12-04	Ditto.
109233 " "	1,000					
*036512 " 1842-43	1,000	Surja Prasad Misra	Aug. 1, 1900	Surja Prasad Misra	$\frac{616}{D}$, dated 12-8-04	Ditto.
†B016468 " 1865	1,000	Beatrice Berger	May 1, 1902			Ditto.
†B002277 " "	5,000	J. N. Fairbairn and Agnes Rowland.		Beatrice Berger	$\frac{518}{D}$, dated 22-7-04	Ditto.
†030822 3 % 1896-97	100	The Alliance Bank of Simla, Ld.	Dec. 31, 1901	Chief Supply and Transport Officer, Mian Mir.	$\frac{913}{D}$, dated 9-11-04	Ditto.
†030823 " "	100					

B

009710 4 % 1835-36	500	Rajnarain Chatterjee	Mar. 31, 1875	Rajnarain Chatterjee	150, dated 13-6-78	Jan. 28, 1888.
025480 " "	4,600	Radhica Churn Nundy	Sept. 30, 1892	Radhica Churn Nundy.	$\frac{869}{D}$, dated 8-8-96	Mar. 6, 1897.
024314 " "	500	Gopinath Chintamon, Admr.	Mar. 31, 1892	Gopinath Chintamon Chitnis.	$\frac{1036}{D}$, dated 30-11-97	Feb. 5, 1898.
022454 " "	500	Ram Lucki Dasi	Apl. 1, 1891	Mathura Prasad Panday, *alias* Babua Panday.	$\frac{1003}{D}$, dated 30-1-91	Aug. 24, 1901.

* Mutilated note.—Duplicate has been issued. † Half note—Duplicate has been issued.

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication under Act XIII of 1880 of list in which the Security was first mentioned.
	R					
025521 4% 1833-36	2,000	Ram Zani Begum . .	April 1, 1890	Shaik Tufil Ahmed and Bismilla Begum, certificate-holders to the estate of Ram Zani Begum.	449/D, dated 21-7-03 . .	Feb. 13, 1904.
051414 " 1842-43	1,000	Burjorjee Framjee & Co.	Feb. 1, 1878	Administrator General, Bengal, administrator, estate of Raj Chunder Ghose.	13, dated 19-3-87 . .	Jan. 28 1888.
037065 " "	1,000	Protab Chunder Roy Chowdhry, executor of Tarini Churn Dutt.	Aug. 1, 1883	Sreemutty Mokhoda Sundari Dassi, executrix to R. N. Dutt.	52/D, dated 20-4-93 . .	Aug. 12, 1893.
170719 " "	500	Rashmoney Dassee .	Feb. 1, 1890	Sreemutty Rashmoney Dassee.	2266/D, dated 18-1-95 . .	Aug. 10, 1895.
170720 " "	500					
183550 " "	1,000	Khetter Mohun Bose .	Aug. 1, 1889	Lollit Chand Mitter and Probode Chand Mitter, Receivers to the estate of Neemdhone Dassee.	826/D, dated 25-7-95.	Feb. 22, 1896.
117857 " "	500	Amrito Lall Bose	Aug. 1, 1893	Amrito Lall Bose .	130/D, dated 24-4-96 . .	Aug. 8, 1896.
117858 " "	1,000					
C159865 " "	1,000	The Bank of Bengal	Feb. 1, 1892	Sreemutty Kusum Kammi Dabee.	1414/D, dated 30-10-96 . .	Mar. 6, 1897.
165422 " "	500	Deb Nath Sreemany				
018714 " "	500	Damother Hari Chandrajee.	Feb. 1, 1881	Munshi Navandhrai Dulputrai.	347/D, dated 17-6-97 . .	Sept. 11, 1897.
108529 " "	2,000	The Bank of Bengal .	Feb. 1, 1884	Mussamat Mulla Bibee.	490/D, dated 20-7-97 . .	Feb. 5, 1898.
163788 " "	500	The Chartered Bank of India, Australia and China.	Aug. 1, 1886	Rajeswar Paul .	986/D, dated 16-11-97 .	Ditto.
059043 " "	500	The Bank of Bengal .	Feb. 1, 1892	Gopinath Chintamon Chitnis.	1036/D, dated 30-11-97 . .	Aug. 13, 1898.
154907 " "	3,000	Bissomoyee Dabee .	Feb. 1, 1894	Sreemutty Bissomoyee Dabee.	1168/D, dated 31-12-97 . .	Ditto.
143101 " "	1,000	V. Canacavally Ammall .	Aug. 1, 1886	C. Chengalvaraya Naidu.	164/D, dated 18-5-98 . .	Ditto.
037850 " "	1,000	Becharam Chuckerbutty .	Aug. 1, 1891	Sreemutty Bhuban Mohini Dabee, certificate-holder to the estate of Becharam Chuckerbutty.	1155/D, dated 20-1-00 . .	Aug. 11, 1900.
148484 " "	1,000	Loke Nath Jana .	Feb. 1, 1892	Kedar Nath Das .	365/D, dated 3-7-99 . .	Feb. 2, 1900.
203025 " "	500	Mathura Panday . .	Aug. 1, 1891	Mathura Prasad Panday, alias Babua Panday.	1003/D, dated 30-1-91 . .	Aug. 24, 1901.
166525 " "	500	Bank of Bengal . .	Feb. 1, 1887	Messrs. C. C. Dass and Co.	561/D, dated 19-8-02 . .	Feb. 28, 1903.
038805 " "	2,000	Pundit Kanhya Lall of Etah.	Feb. 1, 1895	Pundit Kanhya Lall of Etah.	482/D, dated 10-8-98 . .	Feb. 25, 1899.
029713 " "	500	Taruk Nath Mukerjee .	Aug. 1, 1894	Taruk Nath Mookerjee.	757/D, dated 14-10-98 . .	Ditto.
007477 " "	5,000	Madhoby Dassee .	Aug. 1, 1896	Sreemutty Madhoby Dassee.	87/D, dated 9-1-00 . .	Aug. 11, 1900.
007430 " "	2,500					
007196 " "	600					
041106 " "	100	Rajkumar Sen . .	Aug. 1, 1897	Raj Kumar Sen .	926/D, dated 4-1-01 . .	Aug. 24, 1901.
041107 " "	100					
Bom. 5961 " "	1,000	Sitabai . . .	Feb. 1 1897	Mussammat Rukhmabai.	659/D, dated 9-9-01 . .	Feb. 8, 1902.
050322 " "	1,000	Anund Chunder Mookerjee.	Aug. 1, 1898	Anund Chunder Mukerjee.	958/D, dated 21-12-01 . .	Ditto.
051468 " "	100	Shama Pado Sreemany	Aug. 1, 1897	Kedar Nath Bhattacharjee.	81/D, dated 24-4-02 . .	Aug 7, 1902.
051469 " "	100		Ditto .			
057337 " "	1,000	The Bank of Bengal .	Aug. 1, 1898	Chunder Nath Saphoi.	549/D, dated 9-9-02 . .	Feb 28, 1903.
048773 " "	5,000	Shama Pada Sreemany .	Ditto .			
048528 " "	1,000	Bepin Kristo Roy . .	Ditto .			
060090 " "	100	Hari Dass Sreemany .	Jan. 31, 1898		654/D, dated 10-9-02 . .	Ditto.
0:3603 " "	1,000	Baroda Churn Banerjee .	Feb. 1, 1897	Baroda Churn Banerjee.		
041796 " "	700	M. R. Saldanha . .	Aug. 1, 1899	M. R. Saldanha .	1050/D, dated 13-1-03 . .	Aug. 15, 1903.
B002927 3½% "	500	Rao Bahadur Krishnaji Narayan Kher.	Feb. 1, 1897	Rao Bahadur Krishnaji Narayan Kher	1170/D, dated 14-1-04 . .	Aug. 2 , 1904.
B002928 " "	500					
B002929 " "	500					
B002930 " "	500					
B002931 " "	1,000					
B4601 " "	500	C. P. D'Cunha, B. X. Fertado and J. X. Fernandes.	Aug. 1, 1895	L. M. Furtado, Bombay.	126/D, dated 4-5-04 . .	Ditto.
B4602 " "	100					
B4603 " "	100					
B4605 " "	200	B. X. Furtado, C. P. D'Cunha and J. X. Fernandes.				
B4606 " "	500					
B4607 " "	500					
B200 " "	100	The Bank of Bombay .	Aug. 1, 1894			
B260 1 " "	100		Aug. 1, 1895			

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication under Act XIII of 1886 of list in which the Security was first mentioned.
	R					
031678 3½% 1842-43	1,000	Govindrao N. Kelkar	Feb. 1, 1901	Govind Narayan Kelkar.	321/D, dated 9-6-04	Aug. 20, 1904.
041306 " "	100					
041307 " "	100					
041308 " "	100	Govind Narayan Kelkar				
041309 " "	100					
041310 " "	100					
041311 " "	100					
041312 " "	500	Govindrao N. Kelkar				
041314 " "	500	Govind Narayan Kelkar				
041315 " "	500					
041316 " "	500					
041317 " "	500					
041318 " "	500					
0450 37 " " Non-transferable Try. Note.	500	Faiz Mahomed Shah, Trustee for the Dargah, Sylamshah.	Feb. 1, 1897	Basharat Shah, certificate-holder, estate Faiz Mohamed Shah.	264/D, dated 31-5-04.	Ditto.
041305 " "	1,000	Rukhmabai Kelkar	Feb. 1, 1901	Rukhmabai Kelkar	321/D, dated 9-6-04.	Ditto.
041320 " "	1,000					
041322 " "	1,000	Rukhmabai				
041313 " "	500					
041319 " "	500					
041287 " "	500					
041321 " "	1,000	Lakhmibai				
039035 4% 1854-55	1,000	Hurry Pado Banerjee and Shama Pado Banerjee.	June 30, 1887	Hurry Pado Bandopadhya and Shama Pado Bandopadhya.	706/D, dated 24-9-92	Feb. 11, 1893.
055895 " "	1,700	S. Appu Row	June 30, 1889	S. Appu Row	1169/D, dated 13-3-94	Ditto.
055896 " "	1,300					
051998 " "	500					
039268 " "	1,000	Chintamon S. Chitnis	June 30, 1892	Gopinath Chintamon Chitnis.	1036/D, dated 30-11-97	Feb. 5, 1895.
065115 " "	500	Tara Chund Chukerbutty	Dec. 31, 1890	Devi Das Chukerbutty.	638/D, dated 14-9-98	Feb. 25, 1899.
054136 " "	2,000	Nawab Askuree Begum and Sultanat Ara Nawab Askuree Begum, administratrix of Zeatoonissa Begum.	June 30, 1892	Sakina Begum, mother and guardian of Muhammad Zaki Ali Khan.	858/D, dated 24-11-98	Ditto.
35532 " "	500	D. C. McAllum	Dec. 31, 1871	Alamelu Ammal, administratrix to the estate of M. Raghavachary.	86/D, dated 25-4-99	Aug 26, 1899
055562 " "	500	Nawab Siad Mohomed Wali Khan.	June 30, 1889	Sah Boodhooji	284/D, dated 27-6-00	Aug. 11, 1900.
013200 3½% "	1,000	Sir Arthur Lawrence Haliburton, K.C.B.	Dec. 31, 1895	H. M. Callaghan	1188/D, dated 27-2-99	Aug. 26, 1899.
Bom. 7013 " "	1,000	Cursetjee Dadabhoy	Dec. 31, 1894	Cursetjee Dadabhoy	1036/D, dated 16-1-99	Ditto.
010301 " "	500	Rajkumar Sen	June 30, 1897	Rajkumar Sen	926/D, dated 4-1-01	Aug. 24, 1901.
010302 " "	500		Ditto			
036216 " "	500	S. A. Joseph	June 30, 1898	Samiville Arthur Joseph.	11/D, dated 3-4-01	Ditto.
029753 " "	8,700	Nawab Sadik Ali Khan, certificate-holder to the estate of Imtoonnissa Jafree Begum.	June 30, 1898	Daroga Raza Hossain	809/D, dated 6-11-01	Feb. 8, 1902.
046823 " "	500	Mahomed Habeebool-lah Khan.	Dec. 31, 1898	Mahomed Habeeboollah Khan.	184/D, dated 15-5-02	Aug. 7, 1902.
046824 " "	500					
046825 " "	500					
046826 " "	500					
046827 " "	500					
046828 " "	500					
046829 " "	500					
046830 " "	500					
039299 " "	1,000	Hari Das Sreemany	June 30, 1898	Chunder Nath Saphoi.	649/D, dated 9-9-02	Feb. 28, 1903
021531 " "	2,000					
023524 " "	500	The Bank of Bengal	Dec. 31, 1896	Hari Pada Set	909/D, dated 22-11-02	Ditto.
028261 " "	1,000	Shama Pado Sreemany	June 30, 1899	Kissen Doyal Dutt	185/D, dated 20-5-03	Aug. 15, 1903.
028262 " "	1,000					
010397 " "	500	G.K. Sinclair	Dec. 31, 1897	G. K. Sinclair	920/D, dated 12-11-03	Feb. 13, 1904.
024149 " "	800	The Bank of Bengal	June 30, 1900	Romoni Mohan Basu	744/D, dated 24-9-03	Ditto.
002171 " "	1,000	Braja Behary Shome	Dec. 31, 1898	Benode Behary Shome, administrator, estate, Braja Behary Shome.	1341/D, dated 26-2-04	Aug. 20, 1904.
049140 " "	500	The Bank of Bengal	June 30, 1901	Panchanan Bhattacharjee.	1399/D, dated 10-3-04	Ditto.
040755 " "	5,000	The Allahabad Bank, Ld.	June 30, 1900	Nawab Takaiya Begum.	1471/D, dated 30-3-04	Ditto.
B2637 " "	100	B. X. Furtado, C. P. D'Cunha and J. X. Fernandes	June 30, 1895	Ganoda Dabi	84/D, dated 26-4-04	Ditto.
B000645 B6879 " "	500	J. L. Menzes	June 30, 1896	Romnaldodo Rozario Peira.	217/D, dated 21-5-04	Ditto.

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	R					
005883 3½% 1854-55	2,000	Dhonemoney Dabi, administratrix of Shama Churn Bhattacharjee.	June 30, 1901	Dhone Money Dabi, administratrix of Shama Charn Bhattacharjee.	342/D, dated 11-6-04.	Aug. 20, 1904.
005884 " "	1,000					
045082 " "	1,000	Shamapado Sreemany .	Dec. 31, 1900	Nitto Money Dassi .	406/D, dated 29-6-04.	Ditto.
103146 4% 1865	500	Luchmee Chand Radha	Nov. 1, 1877	Administrator General, Bengal, administrator, estate of Raj Chunder Ghose.	13, dated 19-3-87 . .	Jan. 28, 1888.
105488 " "	500	Deb Nath Sreemany .	Nov. 1, 1878			
227104 " "	1,000	The Bank of Bengal .	May 1 1886	T. Luchman Pillai.	1473/D, dated 25-3-90 . .	Aug. 2, 1890.
227105 " "	1,000					
227106 " "	1,000					
227107 " "	1,000					
234771 " "	1,000		Nov. 1, 1886			
234772 " "	1,000					
234773 " "	1,000					
225114 " "	500	The Bank of Bengal .	Nov. 1, 1886	Dhunjeebhoy Merwanjee Jejeebhoy and Peroshaw Merwanjee Jejeebhoy.	481/D, dated 27-7-91. . .	Feb. 20, 1892.
Bom. 003368 Cal. 301944 " "	1,000	The Accountant-General, Bombay.	May 1, 1890	S. Rangasami Aiyar	2233/D, dated 16-1-95 . .	Aug. 10, 1895.
158605 " "	1,000	Amrito Lall Bose . .	Aug. 1, 1893	Amrito Lall Bose .	130/D, dated 24-4-96 . .	Aug. 8, 1896.
264758 " "	500	The Bank of Bombay .	May 1, 1892	Vinayak Chintamon Joglekar.	673/D, dated 7-7-96 . .	Mar. 6, 1897.
130739 " "	500	Chintamon S. Chitnis .	May 1, 1892	Gopinath Chintamon Chitnis.	1036/D, dated 30-11-97 .	Feb. 5, 1898.
282491 " "	500	Gopinath Chintamon .				
174591 " "	500	The National Bank of India, Ld.	Nov. 1, 1893	Byramjee Juwaee Daruwalla.	1082/D, dated 7-12-97 .	Ditto.
174592 " "	500					
228625 " "	100	Deepchand Nalchand .				
228626 " "	100					
228630 " "	100					
197376 " "	1,000	Bolly Chand Roy . .	Nov. 1, 1886	C. Chengalvaraya Naidu.	164/D, dated 18-5-98 . .	Aug. 13, 1898.
202844 " "	2,000	The Accountant General, Madras.				
110324 " "	1,000	The Chartered Mercantile Bank of India, London and China.				
110326 " "	1,000					
190265 " "	1,000	The Bank of Madras .				
190266 " "	1,000					
233713 " "	1,000	The Bank of Bombay .	May 1, 1894	Madhave Narayan Joglekar.	244/D, dated 11-6-98 . .	Ditto.
234661 " "	1,000	Bama Sundary Gupta .	May 1, 1893	Bama Sundari Gupta	422/D, dated 27-7-98 . .	Feb. 25, 1899.
339872 " "	1,500	Ram Gopal . . .	Ditto .	Lalla Umrao Singh	579/D, dated 29-8-98 . .	Ditto.
038346 " "	500	Gopal Chandra Sreemany	Nov. 1, 1880	Kally Bhoosun Ghose & others surviving administrators to the estate of Kamini Kumar Ghose.	991/D, dated 3-1-99 . .	Aug. 26, 1899.
277677 " "	1,000	The Bank of Bengal .	Nov. 1, 1888	Administrator General, Bengal, administrator to the estate of Dr. R. T. Darwin.	1136/D, dated 9-2-99 . .	Ditto.
226070 " "	1,500	Thom. D'Souza & Co. .	Nov. 1, 1893	Kissory Mohun Mookerjee.	993/D, dated 3-1-99 . .	Ditto.
125078 " "	1,000	The Bank of Bengal .	Nov. 1, 1893	Sreemati Kattayani Dasi, certificate-holder to the estate of Mukhoda Sundari Dasi.	759/D, dated 6-10-99 . .	Feb. 2, 1900.
154024 " "	1,000	Sreemutty Bhuban Mohini Dabee, administratrix to the estate of Becharam Chuckerbutty.	May 1, 1891	Sreemutty Bhuban Mohini Dabee, certificate-holder to the estate of Becharam Chuckerbutty.	1155/D, dated 20-1-00 . .	Aug. 11, 1900.
154025 " "	1,000					
255959 " "	500	Comptroller General .	May 1, 1888	Kedar Nath Sanyal.	1435/D, dated 30-3-00 . .	Ditto.
211000 " "	500	Rajendra Ganguly .	May 1, 1891	Sreemutty Ganoda Dabee, surviving certificate-holder to the estate of Rajendra Ganguly.	1199/D, dated 30-1-00 . .	Aug. 11, 1900.
363641 " "	500	The Accountant General, Madras.	Nov. 1, 1894	District Judge of Tanjore.	389/D, dated 23-7-00 . .	Feb. 1, 1901.

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268468 4 % 1865	500	The Bank of Madras	Nov. 1, 1889	Messrs. M. A. Raja Gopal Iyangar, M. A. Srinivas Iyangar, certificate-holders to the estate of M. A. Kistna Iyangar.	$\frac{723}{D}$, dated 30-10-00	Feb. 1, 1901.
025611 " "	1,000	Braja Mohan Buxi	May 1, 1893	Amritalal Buxi, certificate-holder, to the est[illegible] of Braja M[illegible]n Buxi.	$\frac{811}{D}$, dated 24-11-00	Ditto.
182598 " "	1,000	Mohendra Nath Chuckerbutty.	May 1, 1894	Mahendra Nath Chuckerbutty.	$\frac{1005}{D}$, dated 31-1-01	Aug. 24, 1901.
182599 " "	1,000					
086696 " "	1,000	Ex. Commissariat Officer, Cawnpore.	May 1, 1892	Mani Ram	$\frac{882}{D}$, dated 29-11-01	Feb. 8, 1902.
035763 " "	500	G. H. Blaquire, Exr. of S. Blaquire.	May 1, 1893	Braja Bala Dabi *alias* Brojo Kumari Dabi, certificate-holder in the estate of Srinath Mukerjee	$\frac{376}{D}$, dated 6-7-03	Feb 13, 1904.
037855 " "	500	Doyal Chunder Sabooyee				
245921 " "	500	Bank of Bombay	Nov. 1, 1893	Ramchandra Balwant Ambedkar, certificate-holder to the estate of Balwant Abaji Ambedkar.	$\frac{601}{D}$, dated 24-8-03	Ditto.
023716 3½% "	500	Tarak Nath Mukerjee.	May 1, 1894	Taruk Nath Mookerjee.	$\frac{757}{D}$, dated 14-10-98	Feb. 25, 1899.
023717 " "	500					
Bom. 000653 " "	500	Cursetjee Dadabhoy	Nov. 1, 1894	Cursetjee Dadabhoy	$\frac{1036}{D}$, dated 16-1-99	Aug. 26, 1899.
Bom. 14324 " "	1,000					
024223 " "	1,000	Rajkristo Chatterjee	Nov. 1, 1896	Rajkristo Chatterjee	$\frac{65}{D}$, dated 26-4-00	Aug. 11, 1900.
Bom. 13839 " "	1,000	Girdhar Lal Amrut Lal Desai.	Nov. 1, 1894	Girdhar Lal Amrut Lal Desai.	$\frac{95}{D}$, dated 12-5-00	Ditto.
080430 " "	1,000	Comptroller General	May 1, 1896	Kuratrai Lal Das	$\frac{186}{D}$, dated 6-6-00	Ditto.
065839 " "	500	Chandra Mani Dabee	May 1, 1897	Dhirendra Kumar Ganguly, administrator to the estate of Chundra Monee Dabee.	$\frac{306}{D}$, dated 30-6-00.	Ditto.
043092 " "	500	Kedar Nath Sing	Nov. 1, 1894	Sreemutty Brojobala Dabee.	$\frac{435}{D}$, dated 3-8-00	Feb. 1, 1901.
046613 " "	1,000	Shadhu Charan Roy	Nov. 1, 1896	Shadoo Charan Roy	$\frac{645}{D}$, dated 27-9-00	Ditto.
087281 " "	1,000	The Comptroller General.	Ditto	Kali Pada Chakraburtty.	$\frac{703}{D}$, dated 25-10-00	Ditto.
087282 " "	1,000					
096797 " "	1,000	The Bank of Bengal	May 1, 1897	Bhabani Charan Mukerjie.	$\frac{86}{D}$, dated 26-4-02	Ditto.
075171 " "	500	Ditto	Nov. 1, 1898	Panna Moni Dasi	$\frac{328}{D}$, dated 18-6-02	Aug. 7, 1902.
101437 " "	100	Hari Das Sreemany	May. 1, 1898	Chunder Nath Saphui.	$\frac{640}{D}$, dated 9-9-02	Feb. 28, 1903.
079206 " "	2,000	Shama Pada Sreemany	Ditto			
104297 " "	5,000	The Bank of Bengal	Nov. 1, 1898	Accountant General, Madras.	$\frac{114}{D}$, dated 1-5-99	Ditto.
103621 " "	3,000	F. W. Groves and A. N. Groves, executors of H. S. Groves.	Ditto.			
100424 " "	1,000	Shama Pada Sreemany	May 1, 1899	Kissen Doyal Dutt	$\frac{185}{D}$, dated 20-5-03	Aug. 15, 1903.
100425 " "	1,000					
100426 " "	1,000					
100427 " "	1,000					
025784 " "	1,000	Mahendra Nath Sreemany.				
025780 " "	1,000					
025790 " "	1,000					
069306 " "	1,000	Benoy Krishna Hazra				
006575 " "	500					
102014 " "	500	Kissen Doyal Dutt				
023467 " "	500					
021317 " "	500	Coonaparazu Seshadri Row.	May. 1, 1900	C. Seshadri Row	$\frac{1322}{D}$, dated 19-3-03	Ditto.
Bom. 5603 " "	500	Krishnaji Narayan Kher	May 1, 1897	Rao Bahadur Krishnaji Narayan Kher.	$\frac{1170}{D}$, dated 14-1-04	Aug. 20, 1904.
" 5604 " "	500					
" 5605 " "	500					
B005497 " "	1,000					
B005504 " "	1,000					
B005505 " "	1,000					
Bom. 5399 " "	1,000	Ditto	May 1, 1896			
" 3103 " "	1,000	J. E. Dawer	May 1, 1897			
" 3108 " "	1,000					
B004926 " "	1,000	Devkaran Nanjee				
102607 " "	5,000	The Allahabad Bank, Ld.	May 1, 1900	Nawab Takaiya Begum	$\frac{1471}{D}$, dated 30-3-04	Ditto.
120515 " "	1,000	The Bank of Bengal	May 1, 1900			
120788 " "	1,000					

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			R					
063723	3½ %	1865	500	Ganoda Dabi . .	May 1, 1895	Ganoda Dabi . .	84/D, dated 26-4-04 . .	Aug. 20, 190[illegible]
B928	"	"	500	The Bank of Bombay .	May 1, 1895	L. M. Furtado, Bombay.	[illegible]/D dated 4-5-04 . .	Ditto.
B929	"	"	500					
B930	"	"	500					
B9783	"	"	500	B. X. Furtado, C. P. D'Cunha and J. X Fernandes.				
B9784	"	"	100					
067413	"	"	1,000	Soudamini Chowdhurani.	May 1, 1897	Saudamini Chaudhurani.	258/D, dated 30-5-04 . .	Ditto.
057863	"	"	100	Rukhmabai Kelkar .	May 1, 1901	Rukhmabai Kelkar .	121/D, dated 9-6-04 . .	Ditto.
057864	"	"	100					
057865	"	"	100					
057866	"	"	100					
057867	"	"	100					
057868	"	"	100					
057869	"	"	100					
057870	"	"	100					
057871	"	"	100					
057872	"	"	100					
057874	"	"	1,000					
057875	"	"	1,000					
057676	"	"	1,000					
057677	"	"	1,000					
057873	"	"	500					
023973	R 4%	1879	5,000	Beethal Pershad . .	July 16, 1873	Mussummat Laitmina, administratrix, estate of Beethal Pershad.	2305, dated 27-7-77 . .	Jan. 28, 88[illegible]
008776	"	"	500	Bunsi Lall Abeerchand .	July 16, 1874	P. Durgachellum Modeliar.	1, dated 8-2-82 . . .	Ditto.
055431	"	"	500	Executive Commissariat Officer, Sialkot.	Jan. 16, 1876	Bhogaon Dass .	29, dated 15-12-87 . .	Ditto.
062887	"	"	500	Mohomedbhoy Rowj Labai and Ibrahimbhoy Mohomedbhoy.	July 16, 1887	Atmaram Damodher	344/D, dated 25-7-92 . .	Feb. 11, 1893.
062851	"	"	500	Pramatha Nath Basu .	July 16, 1883	Sreemutty Surnomoyee Dabee.	1664/D, dated 25-11-96 . .	Mar. 6, 1897.
A029044	"	"	500	Gopinath Chintamon Chitnis, Admr.	July 16, 1892	Gopinath Chintamon Chitnis.	1036/D, dated 30-11-97 . .	Feb. 5, 1898.
A040787	"	"	500	Tara Chand Chuckerbutty.	Jan. 16, 1891	Devi Das Chuckerbutty.	638/D, dated 14-9-98 . .	Feb. 25, 1899.
A040788	"	"	500					
A040789	"	"	500					
016155	"	"	500	Nilmani Chatterjee .	Jan. 16, 1875	Heeralal Chatterjee and Muttylal Chatterjee, certificate-holders to the estate of Nilmani Chatterjee.	475/D, dated 13-8-00 . .	Feb. 1, 1901.
A018744	"	"	1,000	Sreemutty Bhuban Mohini Dabee, administratrix to the estate of Becharam Chuckerbutty.	July 16, 1891	Sreemutty Bhuban Mohini Dabee, certificate-holder to the estate of Becharam Chuckerbutty.	1155/D, dated 20-1-90 . .	Aug. 11, 1900
066208	"	"	1,000	V. Vencata Naru Singh	Sep. 15, 1887	P. Narain Row .	580/D, dated 5-8-97 . .	Feb. 5, 1898.
042456	"	"	1,000	Bunsee Lall Abeerchand R.B.	Sep. 15, 1887	A. B. Chiodetti .	49/D, dated 18-4-98 . .	Aug. 13, 1898
042457	"	"	1,000					
042458	"	"	1,000					
031472	"	"	500	The Bank of Bengal .				
031473	"	"	500					
085202	"	"	500	Comptroller General .	Sep 16, 1889	Seths Diokaram, Bhagwan Das, Jaggan Nath Das, Onkar Das and Ganpat.	26/D, dated 6-4-00 . .	Aug. 11, 1900.
093988	"	"	300	The Bank of Bengal .	Mar. 16, 1893	Dorabji Edulji Hadiwala.	504/D, dated 7-8-02 . .	Feb. 28, 1903.
007296	3½%	"	1,000	The Bank of Bengal .	Jan. 16, 1896	Sirdar Natha Sing	928/D, dated 14-12-98 . .	Feb. 2, 1899.
005600	"	"	5,000	Chandra Mani Dabee	Jan. 16, 1897	Dhirendra Kumar Ganguly, administrator to the estate of Chandra Mani Dabee.	300/D, dated 30-6-00 . .	Aug. 11, 1900.
005601	"	"	5,000					
003153	"	"	500	Rajani Mani Dasi .	July 16, 1897	Troilocko Nath Pal and others, executors to the estate of Rajani Mani Dasi.	746/D, dated 8-11-00 . .	Feb. 1, 1901.
007442	"	"	500	Kedar Nath Bhattacharjee	July 16, 1897	Kadar Nath Bhattacharjee.	81/D, dated 24-4-02 . .	Aug. 7, 1902.
008422	"	"	5,000	Khetsi Lalji . .	July 16, 1896	Narandas Ranchordas, certificate-holder to the estate of Khetsi Lalji.	542/D, dated 11-8-03 . .	Feb. 13, 1904.
008423	"	"	5,000					

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication under Act XIII of 1886 of list in which the Security was first mentioned.
	R					
012267 3½ % 1879	1,000	Peroshow Pallonjee	July 16, 1900	Peroshow Pallonjee	$\frac{1073}{D}$, dated 17-12-03	Feb. 13, 1904.
013380 " 1893-94	500	Sreemutty Shama Juggut Mohini Dabee.	Dec. 31, 1895	Sreemutty Shama Juggut Mohini Dabee.	$\frac{424}{D}$, dated 1-8-00	Feb. 1, 1901.
003971 " "	1,000	The Agra Bank, Ld.	June 30, 1896	Dist. Judge of Tanjore.	$\frac{389}{D}$, dated 23-7-00	Ditto.
016068 " "	500	Ram Kamal Mukerjee	Dec. 31, 1894	Ram Kama[illegible] Mukerjee [illegible]	$\frac{945}{D}$, dated 20-11-02	Feb. 28, 1903.
016069 " "	500					
011900 " "	500	Durga Monee Dabee	Dec. 31, 1896	Ram Charan Mitter, Manmatha Nath Mitter, and Gopee Nath Ghosh, Executors to the estate of Durga Monee Dabee.	$\frac{406}{D}$, dated 10-7-03	Feb. 13, 1904.
011907 " "	500					
011912 " "	100					
011917 " "	100					
000256 4% Cawnpore-Farruckabad Railway Debenture.	1,000	Choubay Sadhari Lall	June 30, 1896	Collector of Cawnpore.	$\frac{760}{D}$, dated 18-8-94	Feb. 23, 1895.
000082 4% Povl. Deb. Cawnpore-Achnera Sec. of the R.M.Ry.	500	Sreemutty Bhuban Mohini Dabee, administratrix to the estate of Becharam Chuckerbutty.	July 1, 1891	Sreemutty Bhuban Mohini Dabee, certificate-holder to the estate of Becharam Chuckerbutty.	$\frac{1155}{D}$, dated 20-1-00	Aug. 11, 1900.
030378 3% 1896-97	100	Shama Podo Sreemany	June 30, 1897	Hari Lall Sanyal	$\frac{85}{D}$, dated 26-4-01	Aug. 24, 1901.
026431 " "	200	The Bank of Bengal	Dec. 31, 1896	Mohomed Israil	$\frac{26}{D}$, dated 10-4-01	Ditto.
000161 " "	1,000	The Bank of Bengal	June 30, 1898	Anund Chunder Mukerjee.	$\frac{958}{D}$, dated 21-12-01	Feb. 8, 1902.
000162 " "	1,000					
000163 " "	1,000					
009614 " "	5,000	Anund Chunder Mukerji	June 30, 1897			
029710 " "	500	The Bank of Bengal	Dec. 31, 1898	Panna Moni Dasi	$\frac{328}{D}$, dated 18-6-02	Aug. 7, 1902.
013559 " "	1,000	Kamini Moni Dasi.	Dec. 31, 1898	Kamini Moni Dasi	$\frac{545}{D}$, dated 15-8-02	Feb. 28, 1903.
009576 " "	500	Prasanna Moyee Gupta	June 30, 1899	Ganga Narayan Gupta, administrator on behalf of the minor sons and heirs of the late Prosunno Moyee Gupta.	$\frac{1024}{D}$, dated 20-12-02	Ditto.
014173 " "	500	Prasanna Kumar Mitra	Dec. 31, 1898	Prasanna Kumar Mitra.	$\frac{1130}{D}$, dated 4-2-03	Aug. 15, 1903.
028151 " "	1,000	The Bank of Bengal	Dec. 31, 1898	Ramani Mohan Basu	$\frac{744}{D}$, dated 24-9-03	Feb. 13, 1904.
026823 " "	500					
038002 " "	1,000	Govind Narayan Kelkar	Dec. 31, 1900	Govind Narayan Kelkar.	$\frac{321}{D}$, dated 9-6-04	Aug. 20, 1904.
031871 " "	1,000	The Bank of Bengal	December 31, 1900.	Govind Narayan Kelkar.	Ditto	Ditto.
031873 " "	1,000					
B000499 " "	1,000	Jewanji Jamasji Mistry & Co.				
031872 " "	1,000	The Bank of Bengal	Dec. 31, 1900	Rukhmabai Kelkar	Ditto	Ditto.
*9042 5% 1825-26	2,000	Armogatha Pillai	Feb. 28, 1843	Chockalinga Pillai	$\frac{359}{D}$. dated 8-7-98	Feb. 25, 1899.
*074218 4% 1842-43	500	The Bank of Bengal	Aug. 1, 1894	Saroda Sundary Dabee.	$\frac{981}{D}$, dated 30-12-98	Feb. 25, 1899.
Bom.008605 " "	500	The Bank of Bombay	Aug. 1, 1893	P. McGuire, Admr. to the estate of R. C. Smidt, deceased.	$\frac{162}{D}$, dated 16-5-01	Aug. 24, 1901.
†113093 " "	1,000	Loke Nath Mullick	Feb. 1, 1887	Surajmal	$\frac{1070}{D}$, dated 24-1-99	Aug. 26, 1899.
†164317 " "	1,000	Delsuk Rai				
†049386 3½% "	1,000	The Bank of Bengal	Feb. 1, 1896	Nalin Chandra Ray	$\frac{479}{D}$, dated 1-8-99	Feb. 2, 1900.
†B001945 " "	1,000	Deep Chund Nal Chund	Ditto	Dinmahomed Assodamal.	$\frac{838}{D}$, dated 1-11-99	Ditto.
Bom.12958 " "	500	Martand Waman	Ditto	Martand Waman	$\frac{680}{D}$, dated 18-10-00	Feb. 1, 1901.
*027918 " "	5,000	Hari Lall Sil, administrator to the estate of Doyal Chand Dutt.	Feb. 1, 1898	Hari Lall Sil		
*027322 " "	2,100				$\frac{637}{D}$, dated 31-8-01	Feb. 8, 1902.
†042222 " 1854-55	1,000	The Bank of Bengal	Dec. 31, 1897	The Bank of Bengal	$\frac{754}{D}$, dated 14-10-98	Feb. 25, 1899.
†042241 " "	1,000					
†042242 " "	1,000					
†042243 " "	1,000					
†042244 " "	1,000					
Bom. 3738 " "	500	Sorabjee Rustomjee Bunshah.	Dec. 31, 1896	Man Khan walad Karim Khan.	$\frac{1370}{D}$, dated 9-3-00	Feb. 25, 1899.
" 3741 " "	100					
" 3742 " "	100					
" 3743 " "	100					
029423 " "	500	The Bank of Bombay	June 30, 1897	R. G. Richardson	$\frac{427}{D}$, dated 1-8-00	Feb. 1, 1901.

* Mutilated notes—Duplicates have been issued. † Half notes—Duplicates have been issued.

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.
	R				
†Bom.002144 3½% 1854-55	1,000	The Bank of Bombay	Dec. 31, 1897	Martand Waman	680/D, dated 18-10-00
† „ 2174 „ „	1,000	The National Bank of India.	June 30, 1897		
*015215 „ „	1,000	Hormusjee Nowrosjee Cooper.	June 30, 1901	Hurmusjee Nowrosjee Cooper.	880/D, dated 14-11-02.
*015220 „ „	500		Ditto.		
†033787 „ „	1,000	The National Bank of India, Limited.	June 30, 1898	A. B. Bright	387/D, dated 7-7-03
†099129 „ 1865	500	The Bank of Bengal	Nov. 1, 1897	Chief Commissariat Officer, Presidency District, Calcutta.	947/D, dated 20-12-98
*038896 „ „	800	Bindrabun	Mar. 1, 1895	Bindrabun	1038/D, dated 16-1-99
†053027 „ „	1,000	Chunessari Dabi	May 1, 1894	Chunessari Dabi	479/D, dated 1-8-99
†053030 „ „	1,000				
†Bom. 17592 „ „	1,000	Narayen Ganesh Chandavarkar.	Nov. 1, 1896	Man Khan walad Karim Khan.	1370/D, dated 9-3-00
†108303 „ „	600	The Bank of Madras	Nov. 1, 1899	The Bank of Madras	674/D, dated 17-10-00
†Bom. 015080 „ „	500	The Bank of Bombay	May 1, 1894	P. McGuire, Administrator to the estate of R. C. Smidt, deceased	162/D, dated 16-5-01
†087132 „ „	900	The Bank of Bengal	Nov. 1, 1896	Peary Churn Banerjee.	291/D, dated 12-6-01
†087133 „ „	500	Ditto	Ditto		
†B002904 „ 1842-43	500	E. W. Proctor Sims	Aug. 1, 1899.	E. W. Proctor Sims	165/D, dated 11-5-04
†B002905 „ „	500				
*100979 „ 1865	1,000	Hari Lall Sil, administrator to the estate of Doyal Chand Dutt.	Nov. 1, 1897	Hari Lal Sil	637/D, dated 31-8-01
*100981 „ „	1,000				
*025225 „ „	10,000	The Bank of Bengal			
*073044 „ „	1,000	Hormusjee Nowrosjee Cooper.	May 1, 1901	Hormusjee Nowrosjee Cooper.	880/D, dated 14-11-02
*073045 „ „	500				
*077207 „ „	300				
*087365 „ „	500	Bank of Bengal	July 16, 1897	Chief Commissariat Officer, Quetta.	913/D, dated 9-12-98
†007540 „ 1879	500	Perozshah Ruttonjee Sujoo.			
‡034897 3% 1896-97	3,500	Major F. A. Walter	Dec. 31, 1899	Major F. A. Walter.	84/D, dated 23-4-03

* Mutilated notes—Duplicates have been issued. † Half notes—Duplicates have been issued. ‡ Duplicates of these notes have been issued

ACCOUNTS AND FINANCE.

ESTIMATES AND ACCOUNTS.

The 17th February 1905.

No. 1053-A.—*Monthly Preliminary Statement of Receipts and Payments at Civil Treasuries in India.*

January 1905. **Lakhs of Rupees**

[For the explanation of these heads, see *Gazette of India*, dated 22nd December, 1883, Part I, page 497.]	January. 1904-1905.	January. 1903-1904.	To end of January. 1904-1905.	To end of January. 1903-1904.	Whole Year. Budget, 1904-1905.	Whole Year. Actual, Preliminary, 1903-1904.
Civil Revenue.						
Land Revenue (including Land Revenue due to irrigation)	4,73	4,96	[illegible]	18,71	30,71	30,13
Opium	72	[illegible]	7,58	7,01	7,43	8,60
Salt	70	60	6,08	6,44	7,70	7,86
Stamps	49	46	4,71	4,46	5,46	5,37
Excise	67	62	6,39	5,92	7,57	7,45
Provincial Rates	71	76	3,13	3,10	4,25	4,27
Customs	59	54	5,22	4,65	5,87	5,95
Assessed Taxes	17	17	1,51	1,43	1,77	1,69
Forest (Madras, Bombay and Berar only)	4	5	46	44	52	55
Registration	4	4	43	41	50	49
Tributes from Native States	22	26	61	61	94	91
Other Civil Revenue	40	1,68	3,40	6,07	4,78	8,58
TOTAL CIVIL REVENUE DIRECTLY BROUGHT TO ACCOUNT: GROSS	9,48	10,94	59,00	59,25	77,50	81,85
Civil Expenditure.						
Interest on Ordinary Debt and that on Railways and Irrigation Works	—78	—72	—3,54	—3,50	—3,97	—3,95
Opium	—6	—6	—2,85	—3,22	—3,00	—3,32
Famine Relief	...	...	...	—1	...	—1
Other Civil Expenditure	—2,57	—3,40	—23,85	—24,38	—33,53	—31,20
TOTAL CIVIL EXPENDITURE DIRECTLY BROUGHT TO ACCOUNT: GROSS	—3,41	—4,18	—30,24	—31,11	—40,50	—38,48
Receipts into Civil Treasuries from, and issues from those Treasuries to, the following Non-Civil Departments:						
[The figures comprise Revenue, Expenditure, and Debt and Remittance transactions.]						
Post Office (Net: + Receipts more, — Receipts less, than issues)	+19	+16	+99	+77	+90	+74
Forest, Marine (Net as above)	+7	+7	+20	+11	+17	+22
Military Receipts	+4	+11	+64	+68	+77	+88
Military Issues	—1,81	—1,92	—16,77	—16,40	—20,41	—20,43
Public Works Department—						
Receipts.						
Ordinary Branches	+60	+61	+3,16	+3 04	+3,70	+4,00
State Railways	+2,57	+2,20	+21,81	+19,40	} +29,64	+30,22
East Indian Railway	+62	+56	+5,65	+5,21		
Guaranteed and Subsidized Railways (Net as above)	+27	+17	+1,81	+1,48	+1,73	+1,84
Telegraph	+8	+8	+71	+09	+81	+85
TOTAL	+4,14	+3,62	+33,14	+29,82	+35,88	+36,91
Issues.						
Ordinary Branches	—87	—90	—7,98	—7,79	} —11,81	—10,81
States Railways	—1,27	—1,30	—14,00	—12,41		—18,73
East Indian Railway	—28	—24	—2,89	—2,50	—20,26	
Repayment of Guaranteed Railways surplus profits, etc.	...	...	—15	—14	—18	—18
Telegraph	—9	—9	—79	—82	—1,08	—1,00
TOTAL	—2,51	—2,53	—25,81	—23,66	—33,33	—30,72
TOTAL NON-CIVIL DEPARTMENTS	+9	—49	—7,61	—8,68	—16,02	—12,40
Civil Debt and Remittance Transactions.						
Permanent Debt and Special Loans (Net: + Receipts more, — Receipts less, than payments)	—12	...	+2,87	+1,87	—2,87	+1,87
Mint Certificates and Bullion Advances (Net as above)	+16	—57	—1,19	—33	...	+18
Currency Transfers for Gold in England	...	...	...	...	...	...
Exchange on Remittance Accounts	+1	+5	+16	+8	...	...
Council Bills paid (including Telegraphic, at R15 per £)	—4,00	—4,47	—28,01	—26,31	—25,15	—32,52
Other debt heads (Net as above)	—96	+1,15	—25	+92	+6,38	—82
TOTAL DEBT AND REMITTANCE TRANSACTIONS	—4,91	—3,84	—26,42	—23,77	—21,64	—31,29
GRAND TOTAL RECEIPTS AND ISSUES	+1,25	+2,43	—5,27	—4,31	—66	—32
Opening Cash Balance in Treasuries and Presidency Banks	11,29	11,38	17,81	18,12	17 25	18,12
Closing Cash Balance in Treasuries and Presidency Banks	12,54	13,81	12,54	13,81	16,59	17,80

W. S. MEYER,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 17th February 1905.

APPOINTMENTS.

MEDICAL DEPARTMENT.

No. 131.—The undermentioned Lieutenants of the Indian Medical Service, posted to the Command or Division noted against their names, reported their arrival at Bombay on the dates specified :—

Ernest William Charles Bradfield (Secunderabad Division),—10th January 1905.
Vincent Blumhardt Nesfield (Eastern Command),—8th February 1904.

No. 132.—With the approval of the Right Hon'ble the Secretary of State for India, the following revised rates of pay for the undermentioned medical appointments are sanctioned, with effect from the 1st April 1904:—

(*i*) Lieutenant-Colonel holding the appointment of Principal Medical Officer of a field force or of the Derajat Brigade.—R1,600 a month (consolidated).

(*ii*) Secretary to the Principal Medical Officer, His Majesty's Forces in India, or to the Principal Medical Officer of a field force of two or more divisions.—Pay of rank *plus* staff pay at R500 a month.

(*iii*) Personal assistant to the Principal Medical Officer of a command.—Pay of rank *plus* staff pay at R150 a month.

(*iv*) Surgeon to the Commander-in-Chief in India, or Staff Surgeon, army head-quarters and establishments.—Pay of rank *plus* staff pay at R350 a month.

(*v*) Staff Surgeon, Bangalore.—Pay of rank *plus* staff pay at R200 a month.

(*vi*) Staff Surgeon, Poona.—Pay of rank *plus* staff pay at R350 a month.

(*vii*) Principal Medical Officer of a general hospital of 500 beds.—R1,600 a month (consolidated).

(*viii*) Officer in medical charge of a general hospital of less than 500 beds.—Pay of rank *plus* staff pay at R400 a month.

(*ix*) Officer of the Royal Army Medical Corps in medical charge of a field hospital as a whole. (All the sections must be in the field but not necessarily at the head-quarters of the hospital.)—Pay of rank *plus* staff pay at R400 a month.

(*x*) Medical Storekeeper.—Pay of rank *plus* staff pay at R$\frac{500}{400}$ a month in the case of an officer $\frac{\text{above}}{\text{of}}$ the rank of Captain.

(*xi*) Surgeon Naturalist, Marine Survey of India.—Pay of rank *plus* staff pay at R200 a month.

(*xii*) Medical officer, Lawrence Asylum, Sanawar—

Lieutenant	R450 a month.
Captain under 5 years' army service	R500 „
„ above 5 „ „ „	R550 „
„ „ 7 „ „ „	R600 „
„ „ 10 „ „ „	R650 „

(*xiii*) Staff Surgeon, Secunderbad.—Pay as for medical charge of a native corps, authorised by G. G. O. No. 1047 of 1903.

(*xiv*) Substantive charge of a remount depôt—Pay as for medical charge of a native corps, authorised by G. G. O. No. 1047 of 1903.

NOTES.—1. Pay of rank in the case of an officer of the Royal Army Medical Corps is the same as that admissible to an officer of the Indian Medical Service of similar rank under G. G. O. No. 1047 of 1903.

2. Any present incumbent who would be a loser under the revised scales of pay as shown above will continue to receive existing rates.

ORDNANCE DEPARTMENT.

No. 133.—Mr. Walter Amor, 1st Mechanical Engineer, ammunition factory, Dum Dum, is appointed Chief Mechanical Engineer of the ammunition factory, Kirkee, with effect from the 27th January 1905, to fill an existing vacancy.

FURLOUGH AND LEAVE.

No. 134.—Major-General E. DeBrath, C.I.E., Indian Army, Secretary to the Government of India, Military Department, is granted combined leave (p. a.) for eight months, the first 90 days being privilege leave.

JUDICIAL.

No. 135.—In exercise of the power conferred by section 133 of the Army Act (44 and 45 Vict., c. 58), the Governor-General of India in Council is pleased to make the following corrections to the "Rules for the management and guidance of military prisons in India":—

Rule 5.—*For* "Presbyterian" in line 1 *substitute* "Church of Scotland."

Rule 7 (1).—*For* "district" in line 3 *substitute* "division or brigade."

Rule 18 (1).—*For* "General Officer of the Command" in line 2 *substitute* "Officer Commanding the Division or Brigade."

Rule 18 (2).—*For* "district" in line 1 *substitute* "division or the Brigade Major of the Brigade."

Rule 23 (3).—*For* the words "General Officer of the Command" in lines 7 and 8 *substitute* "competent financial authority."

Rule 41 (2).—*For* "Established Church" in line 3 *substitute* "Church of England."

Rule 46.—*For* the words "General Officer of the Command" in lines 3 and 4 *substitute* "Officer commanding the Division or Brigade."

Rule 56.—*For* "Prisons and Prisoners" / (India Army Form I-602) in line 2 *substitute* "I. A. F. P-1461" and *for* "Prisons and Prisoners" / (India Army Forms I-603 and 608) in lines 3 and 4 *substitute* "I. A. F. P-1471."

Rule 62 (1), Clause (d).—*For* "A ration book" *substitute* "A ration return."

Rule 80 (2).—*After* "sheet" in line 2 *add* "and an inventory of the clothing and necessaries."

Rule 83 (2).—*Dele* "General" in line 3 and *for* "district" in line 4 *substitute* "division or brigade."

Rule 91 (2).—*For* "General Officer Commanding" in line 6, *substitute* "Officer Commanding the Division or Brigade."

Rule 98.—*Expunge* the words "Schedule A hereto annexed" and *substitute* "I. A. F. P-1471."

Rule 100 (1).—*For* the existing rule *substitute* "Soldiers committed to military prisons shall take with them the clothing and necessaries detailed in Army Regulations, India, Volume XI."

Rule 100 (3) is expunged.

Rule 108 (1).—*For* "General Officer of the Command" in line 3 *substitute* "Officer Commanding the Division or Brigade."

Rule 111 (4).—*For* "General Officer of the Command" in lines 2 and 3 *substitute* "Officer Commanding the Division or Brigade."

Rule 115 (2).—*For* "General Officer Commanding the district" in line 11 *substitute* "Officer Commanding the Division or Brigade."

Rule 116 (4).—*For* "to the Deputy Adjutant-General for the information of the General Officer of the Command" in lines 4 and 5 *substitute* "for the information of the Officer Commanding the Division or Brigade."

Rule 125 (1).—*For* "District" in line 5 *substitute* "division or brigade."

Rule 125 (3).—*For* "of the Command" in line 2 *substitute* "concerned" and *for* "district" in line 3 *substitute* "division or brigade."

Rule 128 (2).—*Expunge* "of the Command affected" in lines 2 and 3.

Rule 133.—In lines 3 and 4 *for* "sold and the proceeds placed to credit of the Government" *substitute* "returned into store." *Dele* the rest of the rule and *substitute* "Each convict shall be supplied with clothing at the public expense as laid down in Army Regulations, India, Volume XI."

Rule 134 (1).—*Dele* from "the following" in line 5 to end of the rule and also the foot-note, and *substitute* "clothing as detailed in Army Regulations, India, Volume XI."

Rules 134 (2), (3), (4) and (5).—Are expunged.

Rule 135.—Is expunged.

Page 31.—Schedule A is expunged.

LONDON GAZETTE.

No. 136.—The following extracts are published for general information :—

"London Gazette," dated 24th January 1905, page 574.

War Office, January 24, 1905.

The King has been graciously pleased to signify his intention to confer the decoration of the Victoria Cross upon the undermentioned officer, whose claims have been submitted for His Majesty's approval, for his conspicuous bravery in Thibet, as stated against his name :—

Corps.	Name.	Act of courage for which recommended.
8th Gurkha Rifles..	Lieutenant John Duncan Grant.	On the occasion of the storming of the Gyantse Jong on 6th July 1904, the storming Company, headed by Lieutenant Grant, on emerging from the cover of the village, had to advance up a bare, almost precipitous, rock-face, with little or no cover available, and under a heavy fire from the curtain, flanking towers on both sides of the curtain, and other buildings higher up the Jong. Showers of rocks and stones were at the time being hurled down the hillside by the enemy from above. One man could only go up at a time, crawling on hands and knees, to the breach in the curtain. Lieutenant Grant, followed by Havildar Karbir Pun, 8th Gurkha Rifles, at once attempted to scale it, but on reaching near the top he was wounded, and hurled back, as was also the Havildar, who fell down the rock some 30 feet. Regardless of their injuries they again attempted to scale the breach, and, covered by the fire of the men below, were successful in their object, the Havildar shooting one of the enemy on gaining the top. The successful issue of the assault was very greatly due to the splendid example shown by Lieutenant Grant and Havildar Karbir Pun. The latter has been recommended for the Indian Order of Merit.

"London Gazette," dated 27th January 1905, pages 655-656.

WAR OFFICE, PALL MALL,

27th January 1905

* * * * * *

BREVET.

The undermentioned Lieutenant-Colonels, Indian Army, to be Colonels :—

Francis H. R. Drummond, C.I.E., 38th Central India Horse. Dated 11th February 1904.

Edward R. J. Presgrave, D.S.O., Assistant Adjutant-General, Burma District. Dated 11th February 1904.

William T. Fairbrother, 13th Rajputs (The Shekhawati Regiment). Dated 11th February 1904.

John G. Ramsay, C.B., 24th Punjabis. Dated 11th February 1904.

Andrew P. Williamson, 25th Cavalry (Frontier Force). Dated 11th February 1904.

Clarence H. Hayes, 1st Duke of York's Own Lancers (Skinner's Horse). Dated 21st March 1904.

Lumley S. Peyton, 14th Murray's Jat Lancers. Dated 8th April 1904.

Brevet-Lieutenant-Colonel (now Lieutenant-Colonel) John T. Evatt, D.S.O., 2nd Battalion, 39th Garhwal Rifles. Dated 30th April 1904.

Vesey M. Stockley, 16th Cavalry. Dated 6th May 1904.

Frederick W. P. Angelo, 9th Hodson's Horse. Dated 9th June 1904.

Frederick A. Blyth, 10th Duke of Cambridge's Own Lancers (Hodson's Horse). Dated 13th June 1904.

Robert F. Clothier, 73rd Carnatic Infantry. Dated 12th August 1904.

James A. Bell, Assistant Adjutant-General, District Staff, Bombay Command. Dated 10th September 1904.

Herbert Godfray, 109th Infantry. Dated 10th September 1904.

Herbert L. Hutchins, Deputy Inspector-General, Supply and Transport, Madras. Dated 10th September 1904.

William St. L. Chase, V.C., C.B., 128th Pioneers. Dated 10th September 1904.

Cecil B. Brownlow, 54th Sikhs (Frontier Force). Dated 10th September 1904.

Richard K. Teversham, D.S.O., Assistant Adjutant-General, Madras Command. Dated 10th September 1904.

Ernest W. Cunliffe, 59th Scinde Rifles (Frontier Force). Dated 10th September 1904.

George E. Even, 127th Baluch Light Infantry. Dated 21st September 1904.

John G. Smith, Supply and Transport Officer, 2nd Class. Dated 21st September 1904.

Kenneth S. Davison, 2nd Lancers (Gardner's Horse). Dated 3rd October 1904.

Stewart D. Gordon, 13th Duke of Connaught's Lancers (Watson's Horse). Dated 12th October 1904.

* * * * * *

PENSIONS.

WARRANT OFFICERS.

No. 137.—The undermentioned Warrant Officers have been transferred to the pension establishment:—

Conductor Andrew Knox, Supply and Transport Corps.

Sub-Conductor Ernest William Hedges, Miscellaneous Department.

PROMOTIONS.

INDIAN ARMY.

No. 138.—The following promotions are made, subject to His Majesty's approval:—

BREVET.

Lieutenant-Colonels to be Colonels.

12th February 1905.

Edward Rawdon Penrose-Thackwell, 42nd Deoli Regiment.

14th February 1905.

George John Younghusband, C.B., Queen's Own Corps of Guides (Lumsden's).

MEDICAL DEPARTMENT.

No. 139.—With the approval of the Right Hon'ble the Secretary of State for India, the Governor-General in Council is pleased to notify that the promotion of an officer of the Indian Medical Service to the rank of Major may be accelerated if he produces, while in the rank of Captain, satisfactory evidence of progress in any branch of knowledge which is likely to increase his efficiency, such as obtaining a higher degree or special qualification of repute or by furnishing proof of having pursued with diligence and advantage the serious study of an approved subject.

2. The period of acceleration that may be granted is fixed at six months provisionally.

3. Recommendations for acceleration of promotion under this order should be submitted through the usual channels to the Director-General, Indian Medical Service, for the orders of the Government of India.

NATIVE ARMY.

No. 140.—The following promotions are made in the undermentioned regiments:—

32nd Lancers.

Risaldar Ranjit Singh to be Risaldar-Major, Ressaidar Ghafur Khan to be Risaldar, Jemadar Thakur Jor Singh to be Ressaidar and Kot-Dafadar Jus Singh to be Jemada,

vice Karim Khan, transferred to the pension establishment; with effect from the 15th November 1904.

The 101st Grenadiers.

Jemadar Hamid Khan to be Subadar, *vice* Baldeo Parshad, transferred to the pension establishment; with effect from the 16th August 1904.

Jemadar Govindrao Chowan to be Subadar, *vice* Shaikh Husain, *Sardar Bahadur*, transferred to the pension establishment; with effect from the 4th December 1904.

Jemadar Shaikh Abdul Sulaiman to be Subadar, *vice* Muhammad Saffi, transferred to the pension establishment; with effect from the 18th December 1904.

106th Hazara Pioneers.

Jemadars Ali Dost and Muhammad Nazim to be Subadars, to complete the establishment; with effect from the 1st January 1905.

1st Battalion, 5th Gurkha Rifles (Frontier Force).

Drill Havildar Dhanraj Gurung to be Jemadar, *vice* Chattar Singh Ale, transferred to the pension establishment; with effect from the 1st December 1904.

RESIGNATIONS.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

ASSISTANT SURGEON BRANCH, BENGAL ESTABLISHMENT.

No. 141.—Third class Military Assistant Surgeon Joseph Ernest Leonard Chinal is permitted to resign the service, with effect from the 9th February 1905.

RETIREMENTS.

No. 142.—The undermentioned departmental officers with honorary rank are permitted to retire from the service, subject to His Majesty's approval, with effect from the dates specified:—

Captain Frederick Richards, Commissary, Ordnance Department, Northern Circle,—14th November 1904.

Captain Thomas Wilson, Commissary, Ordnance Department, Northern Circle,—13th January 1905.

Captain William Mason, Senior Assistant Surgeon, Indian Subordinate Medical Department, Bengal,—8th January 1905.

VOLUNTEER CORPS.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

Surma Valley Light Horse.

No. 143.—William Mackintosh, Gentleman, to be Lieutenant, *vice* Cathcart, transferred to the Supernumerary List; with effect from the 6th December 1904.

The Hon'ble Samuel John Best to be Second-Lieutenant, *vice* Trevor, resigned; with effect from the 1st March 1904.

Northern Bengal Mounted Rifles.

No. 144.—Captain James Bertram Oliver to be Major, *vice* Davys, deceased; with effect from the 29th December 1904.

1st Punjab Volunteer Rifles.

No. 145.—Honorary Lieutenant Willie Cresswell Link, Ordnance Department, Northern Circle, to be Lieutenant, *vice* Landon, transferred to the Supernumerary List.

Rangoon Volunteer Rifles.

No. 146.—Captain Herbert Desvoeux resigns his commission; with effect from the 14th January 1905.

George Somervaille, Esquire, to be Captain, *vice* Desvoeux, resigned; with effect from the 14th January 1905.

North Western Railway Volunteer Rifles.

No. 147.—Lieutenant Francis Joseph Harvey, to be Captain, *vice* Gregson, transferred to the Supernumerary List; with effect from the 23rd January 1905.

Lieutenant Charles Scott Moncrieff Chalmers Watson, Royal Engineers, to be Lieutenant, *vice* Harvey, promoted; with effect from the 23rd January 1905.

MEDALS AND DECORATION.

No. 148.—His Excellency the Governor-General of India is pleased to confer the Volunteer Officers' Decoration upon the undermentioned officers of the Indian Volunteer Force:—

Cossipore Artillery Volunteers.

Major Stewart McPherson.

Great Indian Peninsula Railway Volunteer Rifles.

Lieutenant Edward William Greenshields.

E. DEBRATH, *Major-General,*
Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 17th February 1905.

Under clause 53 of the Regulations appended to the Regimental Debts Act, 1893, it is notified that reports of the deaths of the undermentioned commissioned officers on the dates specified, were received in the Military Department between the 4th and 17th February 1905.

Corps.	Rank and Names.	Date of decease.	Place of decease.	Testate or Intestate.	REMARKS.
1st Battalion, the Royal Warwickshire Regiment.	2nd-Lieutenant William Albert Wilson.	7th February 1905.	Belgaum .	...	...
54th Sikhs (Frontier Force).	Brevet-Lieutenant-Colonel Richard Harman, D.S.O.	11th February 1905.	Wana . .	...	...

E. DEBRATH, *Major-General,*
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.
RAILWAYS.

NOTIFICATIONS.

Calcutta, the 11th February 1905.

No. 59.—Mr. J. S. Brown, Superintending Engineer, 2nd class, State Railways, and Officiating Consulting Engineer for Railways, Bombay, is appointed to officiate as Chief Engineer, *vice* Mr. G. A. Anderson, on combined leave, and until further orders.

The 16th February 1905.

No. 65.—Mr. H. P. Burt, Manager, Oudh and Rohilkhand Railway, in special class 3rd grade of the Superior Revenue Establishment of State Railways, is granted combined leave for 10 months (privilege leave for 1 month and 24 days and furlough for the remaining period) under Articles 233 and 308 (*b*) of the Civil Service Regulations, with effect from the 18th March 1905, or such subsequent date as he may avail himself of it.

The 16th February 1905.

No. 67.—Mr. B. Stapleton, Executive Engineer, 3rd grade, State Railways, is granted privilege leave for two months and twenty-six days combined with furlough for five months and four days, under Articles 233 and 308 (*b*) of the Civil Service Regulations, with effect from the 9th March 1905, or such subsequent date as he may be permitted to avail himself of it.

No. 68.—Mr. F. B. Hebbert, Chief Engineer, 1st class, substantive *pro tempore* State Railways and Consulting Engineer to the Government of India for Railways, Calcutta, is granted privilege leave for one month and ten days combined with furlough on medical certificate for seven months and twenty days under Articles 233 and 308 (*a*) of the Civil Service Regulations, with effect from the 8th February 1905, or such subsequent date as he may avail himself of it.

No. 69.—With reference to Public Works Department Notification No. 68 (Railways), dated the 17th February 1905, Mr. H G. S Savory, Superintending Engineer, 3rd class, temporary rank, State Railways, and Officiating Junior Consulting Engineer to the Government of India for Railways, Calcutta, is appointed to officiate as Consulting Engineer to the Government of India for Railways, Calcutta, in addition to his present duties, until further orders.

The 18th February 1905.

No. 71.—Mr. C. W. Hodson, C.S.I, Officiating Secretary to the Government of India, Public Works Department, Railways, is granted privilege leave for two months and fourteen days, combined with furlough for one year and four months, under Articles 233 and 308 (*b*) of the Civil Service Regulations, with effect from the 22nd February 1905.

No. 73.—With reference to Public Works Departmemt Resolution No. 256-G., dated the 18th February 1905, published under Notification No. 72, dated the 18th February 1905, it is hereby notified that His Majesty's Secretary of State for India has appointed the following gentlemen to constitute the Railway Board:—

Mr. F. R. Upcott, C.S.I., ...	Chairman.
Mr. W. H. Wood, Mr. T. R. Wynne, C.I.E. }	Members.

No. 74.—With reference to Government of India, Public Works Department Notification No. 72, dated the 18th February 1905, Mr. N. G. Priestley, Traffic Superintendent, Eastern Bengal State Railway, in class I, grade 2, of the Superior Revenue Establishment of State Railways, is appointed to be Secretary to the Railway Board.

No. 72.—The following is published for general information:—

No. 256 G.

GOVERNMENT OF INDIA—PUBLIC WORKS DEPARTMENT—GENERAL.

Calcutta, the 18th February 1905.

Constitution of a Railway Board and abolition of the Public Works Department (Railway Branch) of the Government of India.

Read—

P. W. D. Resolution No. 3386 G., dated the 23rd December 1897.

P. W. D. Resolution No. 293 G., dated the 1st March 1900.

P. W. D. Despatch No. 2 Ry., dated the 7th January 1904, to the Secretary of State for India.

Despatch No. 65 Ry., dated the 19th August 1904, from the Secretary of State for India.

RESOLUTION.—The Government of India have had under consideration the recommendations made in his Report on the Administration and Working of Indian Railways by Mr. Thomas Robertson, C.V.O., Special Commissioner for Indian Railways, with regard to the constitution of a Railway Board to control the railway system in India and its extensions, in place of the Public Works Department, Railway Branch, of the Government of India.

2. The conception of a Railway Board is not new; it has been advocated and considered on various occasions for many years past. Its central idea is that there should be a body of practical business men entrusted with full authority to manage the railways of India on commercial principles, and freed from all non-essential restrictions, or needlessly inelastic rules. In view of the great expansion that has taken place in the railway system of India, and of the necessity which has in consequence arisen for providing more powerful and efficient machinery for the rapid disposal of the increasing business, the Government of India placed before His Majesty's Secretary of State for India certain proposals for the constitution of a Railway Board, which, with some modifications, have now received his sanction.

3. There are two distinct classes of duties with which the new authority will have to deal. The first is deliberative and includes the preparation of the railway programme and the greater questions of railway policy and finance affecting all lines. The ultimate decision on such questions must of necessity rest with the Government of India.

The second class of duties is administrative, and includes such matters as the construction of new lines by State Agency, the carrying out of new works on open lines, the improvement of railway management with regard both to economy and public convenience, the arrangements for through traffic, and the settlement of disputes between railways. It is in respect to these duties that the greatest advantage in the establishment of an authority outside the Government of India is looked for.

4. The Railway Branch of the Public Works Department of the Government of India will be abolished, and the control of the railway system in India is hereby entrusted to a Railway Board consisting of three persons—a Chairman and two Members. In the Chairman of the Board is vested the general control of all questions committed to the Railway Board, and the power to act on his own responsibility, subject to the confirmation of the Board. The Railway Board are also authorised to delegate to the Chairman or a Member the power of settling questions which may arise on any tour of inspection, such decision to be recorded subsequently as an act of the Railway Board.

5. The Railway Board will be provided with a Secretary and such establishment as may be considered necessary for the conduct of their business. All correspondence hitherto addressed to the Secretary, Public Works Department, Railway Branch, Government of India, and to the Directors of Railway Traffic and Construction, will in future be addressed to the Secretary to the Railway Board. Communications from public bodies interested in railway questions should also be addressed to the Board, either direct or through the Local Government concerned.

6. The Government of India desired that all orders which the Railway Board may issue shall be accepted as the orders of the Government of India. Separate orders will issue investing the Railway Board with certain of the functions of the Governor-General in Council under the Indian Railways Act (IX of 1890), as soon as the necessary legislation has been carried out. The responsibility of acting in accordance with the policy desired by the Government of India, rests with the Board and their advisers.

7. The head-quarters of the Railway Board will be at the head-quarters for the time being of the Government of India.

The Governments of Madras and Bombay, Public Works Department, General and Railway Branches.
The Governments of Bengal, the United Provinces of Agra and Oudh, and the Punjab, Public Works Department.
The Government of Burma, Public Works Department, General and Railway Branches.
The Honourable the Chief Commissioners of the Central Provinces and Assam.
The Chief Commissioner of Coorg.
The Honourable the Resident at Hyderabad.
The Honourable the Agents to the Governor General for Central India, Rajputana and Baluchistan.
The Honourable the Agent to the Governor General and Chief Commissioner, North-West Frontier Province.
The Accountant-General, Public Works Department.
The Director General of Military works.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow and Assam.
The Director General of Telegraphs.
The Managers, North Western, Oudh and Rohilkhand, and Eastern Bengal State railways.
The Engineers-in-Chief, Ganges Bridge and Agra-Delhi Chord railway.
The Engineer-in-Chief, Murshidabad Branch, Eastern Bengal State railway.
The Engineer-in-Chief, Nagda-Muttra railway survey.

ORDER.—Ordered that this Resolution be communicated to all the Departments of the Government of India, and to the Local Governments, Administrations and Officers, noted on the margin. Also that it be published in the *Gazette of India.*

C. W. HODSON,
Officiating Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

IRRIGATION, ROADS AND BUILDINGS.

NOTIFICATIONS.

Calcutta, the 13th February 1905.

No. 60.—The Right Honourable the Secretary of State for India has sanctioned the construction, from loan funds, of the Paharpur Inundation Canal from the Indus River in the Dera Ismail Khan District.

The 14th February 1905.

No. 61.—The Governor-General in Council is pleased to order the following reversions in the Superior Establishment of the Indian Telegraph Department, with effect from the dates specified :—

Names.	From	To	With effect from
Pinhey, H. T. .	Deputy Director, *temporary rank.*	Chief Superintendent, 1st class, *temporary rank.*	6th January 1905.
Foord, A. W. .	Chief Superintendent, 1st class, *temporary rank.*	Chief Superintendent, 2nd class, *temporary rank.*	6th January 1905.
Hill, A. P. .	Chief Superintendent, 2nd class, *temporary rank.*	Superintendent, 1st grade .	6th January 1905.
Overton, J. J. R. .	Superintendent, 2nd grade, *temporary rank.*	Assistant Superintendent, 1st grade.	6th January 1905.
Pike, H. S. .	Superintendent, 2nd grade, *temporary rank.*	Assistant Superintendent, 1st grade.	16th January 1905.

The 15th February 1905.

No. 62.—Mr. C. R. T. Balston, Examiner of Public Works Accounts, Madras, is granted, under Articles 233, 260 and 308 of the Civil Service Regulations, privilege leave for three months in combination with furlough for five months, with effect from the 27th February 1905, or subsequent date.

No. 63.—Mr. A. H. Wollaston, Government Examiner of Accounts, Bengal and North-Western Railway, is appointed to officiate as Examiner of Public Works Accounts, Madras, in class III of Examiners.

No. 64.—Mr. P. C. Mole, Examiner of Accounts, attached to the Office of the Examiner of Accounts, Eastern Bengal State Railway, is appointed Government Examiner of Accounts, Bengal and North-Western Railway.

The 16th February 1905.

No. 66.—Mr. S. H. C. Hutchinson, Director General of Telegraphs, sub. *pro tem.*, is confirmed in his appointment.

ELECTRICITY.

The 18th February 1905.

No. 70.—In exercise of the powers conferred by sections 4 (1) and 40 of the Indian Electricity Act, 1903 (III of 1903), the Governor-General in Council is pleased to sanction the following license, under the aforesaid Act, being granted to Messrs. Begg Sutherland and Company of Cawnpore, for the supply of electricity for general purposes in respect of the Cantonment of Cawnpore.

Cawnpore (Cantonment) Electric License for General Supply, 1905.

For the purposes of General Supply, and of Electric Traction, granted by the Governor-General in Council, under the Indian Electricity Act, 1903, to Messrs. Begg Sutherland & Co., of Cawnpore, in respect of the Cantonment of Cawnpore.

Short title.

1. This license may be cited as "The Cawnpore (Cantonment) Electric License 1905."

Incorporation of the schedule to the Indian Electricity Act, 1903.

2. (*a*) The provisions contained in the schedule to the Indian Electricity Act, 1903, are deemed to be incorporated in this license, subject only to the additions, variations, and exceptions hereinafter expressly set forth.

(*b*) This license shall be read and construed subject in all respects to the provisions of the Indian Electricity Act, 1903, and the several words, terms and expressions to which by that Act meanings are assigned shall have in this license the same respective meanings provided that in this license—

(1) The expression "the Act" shall mean the Indian Electricity Act, 1903.

(2) The expression "the licensees" shall mean and include the said Messrs. Begg Sutherland & Co., and their permitted assigns; and

(3) The expression "Deposited Map" shall mean the map of the area of supply deposited by the licensees with, and signed by, the Secretary to the Government of India in the Public Works Department.

Area of supply.

3. The area of supply is the Cantonment of Cawnpore delineated on the deposited map and therein coloured (brown).

Commencement of License.

4. This license shall come into force and have effect upon the day when a notification confirming it is published in the *Gazette of India*, which date is in this license referred to as "the commencement of this license."

5. The option of purchase given by section 7 of the Act, shall be exercisable on the expiration of 42 years from the commencement of this license and at the expiration of every subsequent period of ten years during the subsistence of this license.

Statement of purposes of supply.

6. The licensees may supply energy within the area of supply for electric traction and to the public for all purposes.

General description of works and system of supply.

7. (*a*) The supply for electric traction shall be on the continuous and the polyphase systems, and the supply to the public for all purposes shall be on the polyphase and single phase systems.

(*b*) The system of distribution of the supply for electric traction shall be the 2 wire system, and for other purposes the 2-wire, 3-wire, and 4-wire systems.

(*c*) For the continuous systems the pressure of generation shall be 500 to 575 volts; for the polyphase and single phase systems it shall be within the limits of high pressure, and the pressure on the distribution for both systems shall not exceed the limits of low pressure.

(*d*) The frequency of the polyphase system shall not be less than 25 or more than 60 complete periods per second.

(*e*) The negative conductor of the 2-wire traction system shall, and the neutral conductor of the 3 and 4-wire systems may, be connected to earth.

(*f*) The whole of the distributing mains shall be aërial, except in places where it may be found that circumstances will not permit of conductors being erected, in which cases they shall be underground.

(*g*) All mains shall be erected or laid in accordance with the rules under the Act.

Power to break up bridges and to cross canals.

8. The licensees are authorized to cross the canal and interfere with the bridges mentioned in annexure 1.

Maximum prices.

9. The prices to be charged by the licensees for energy supplied by them shall not exceed those stated in the second annexure to this license.

FIRST ANNEXURE.

List of bridges which may be broken up or interfered with by the licensees in pursuance of the powers granted by this license, and of the canal which the licensees seek power to cross.

(1) The bridges over the Ganges Canal, and all bridges under the control of the Cantonment Committee of Cawnpore.

(2) The Ganges Canal.

SECOND ANNEXURE.

Maximum price that may be charged for energy supplied by the licensees under this license.

(1) Where the licensees charge any consumer by the actual quantity of energy supplied to him, they shall be entitled to charge at the following rate:—

For each unit the sum of annas eight only, provided that if in any month the value of the supply to any consumer, at the rates actually charged, does not amount to the equivalent of rupee one per kilowatt, installed, with a minimum of one kilowatt, the licensees may charge a sum not exceeding that amount.

(2) Where the licensees charge any consumer by the electrical quantity contained in the supply given to him, they shall be entitled to charge according to the rates set forth above, the amount of energy supplied being taken to be the product of such electrical quantity and the declared pressure at the consumer's terminals, that is to say, such constant pressure at those terminals as may be declared by the licensees under the rules of the Government for securing a regular, constant and sufficient supply of energy.

(3) Where the licensees charge any consumer (otherwise than by agreement) by some other method approved by the Governor-General in Council, they shall be entitled to charge at such rates as the Governor-General in Council may determine on approving that method.

SIDNEY PRESTON,

Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 18, 1905.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 26th September 1904.

From the 12th November next till further notice, the complete *Gazette of India* will be published at Calcutta. After the 5th November all Notifications and other matter intended for publication in the Gazette should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901:—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's Gazette, and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's Gazette. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next Gazette."

J. P. HEWETT,
Secretary to the Government of India.

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J. J. MEIKLE,
Officiating Publisher, Gazette of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

INVENTIONS and DESIGNS.

Calcutta, the 16th February 1905.

NOTIFICATIONS.

No. 608 P.—AN application in respect of the under-mentioned invention was filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act during the week ending 28th January 1905:—

No. 57 of 1905.—Suraj Narayan Verma, sub-overseer, Public Works Department Unao, and Jagat Narayan, draftsman, Public Works Department Sultanpur, Oudh, resident of Chailpuri street, Delhi. *Improvements in sugarcane crushing mills and relating to shaft bearings.*

No. 609 P.—APPLICATIONS in respect of the under-mentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act during the week ending 11th February 1905:—

No. 70 of 1905.—Carl Bergmann, engineer, of 55, Thal Strasse, Meissen a/Elbe, in the empire of Germany. *An improved bearing for vertical shafts or spindles.*

No. 71 of 1905.—Dr. Karl Kaiser, professor of physiology, at Berlin, 10, Meierotto Strasse, Germany. *Process for producing ammonia.*

No. 72 of 1905.—Arthur Burden Campbell Rogers, engineer, in the employ of the Agra Municipality, of Agra, United Provinces of Agra and Oudh, British India. *Improvements in the manufacture of composite fodders for horses and other animals.*

No. 73 of 1905.—Alfred Julius Boult, chartered patent agent, of 111, Hatton Garden, London, England. *Improvements in or relating to typographic machines.*

No. 74 of 1905.—William Chalmers Forbes, master mariner of S. S. *Edina*, Queen's Wharf, Melbourne, in the state of Victoria, Australia. *Improvements in and relating to distance and course records for ships.*

No. 75 of 1905.—Frederick Walter Shallis, engineer, of Whitefield Bank, Heaton Norris, Stockport, Lancashire, England. *Improvements in hydraulic baling and other presses.*

No. 76 of 1905.—Claude Young Payne, retired mechanic, Saugor, Central Provinces. India. *Improvements in water gauges.*

No. 610 P.—SPECIFICATIONS of the under-mentioned inventions have been filed under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act, and copies have been sent to the Governments of Madras, Bombay, and Burma, and the Director of the Department of Land Records and Agriculture, United Provinces of Agra and Oudh. These and other specifications are open to public inspection, from 11 A.M. to 3 P.M. at the Secretary's office (Imperial Secretariat, Government Place, West, Calcutta), on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying:—

No. 298 of 1904.—James Nathaniel Alsop, electrical engineer, a citizen of the United States of America and resident of Owensboro in the county of Davis and state of Kentucky, United States of America. *A method of generating a gaseous medium from air.* (Specification filed 4 February 1905.)

No. 299 of 1904.—Tommaso Parziale, chemist, of No. 1, Rue Puolino, Alexandria, Egypt. *Improvements in and relating to the manufacture of soap.* (Specification filed 4 February 1905.)

No. 303 of 1904.—Albert Edwin Crook, military tailor, of 3, Haymarket, in the county of Middlesex, England. *Improvements in valises.* (Specification filed 8 February 1905.)

No. 304 of 1904.—George William Goode, gentleman, of Heath Grange, South Godstone, Surrey, Herbert Leroy Mitchell, gentleman, of 37, Gillingham street, London, S. W., and Gilbert Coleman Oakley, gentleman, of Posten Heath, Tunbridge, Kent. *Liquid coal binder.* (Specification filed 8 February 1905.)

No. 315 of 1904.—John Whitehouse, locomotive engineer, residing at Waihi, Upper Thames, Auckland, New Zealand. *Spark arresters.* (Specification filed 8 February 1905.)

No. 321 of 1904.—The Electric and Train Lighting Syndicate, Limited, a company duly incorporated under the laws of the dominion of Canada, of 112, St. James' street, in the city and district of Montreal, in the province of Quebec, Canada, *Improvements in power transmission devices.* (Specification filed 8 February 1905.)

No. 417 of 1904.—Banwari Lall, mechanic, residing at village Arohra, Thana Arohra, in the district of Mirzapore. *Improvements in sugarcane crushing mills.* (Specification filed 7 February 1905.)

No. 516 of 1904.—John Harding Wynell Mayow, proprietary tea planter, of Batgoda Estate, Haldumulla, in the island of Ceylon. *The proper equalising and breaking of tea or other matter during the process of manufacture.* (Specification filed 11 February 1905.)

No. 540 of 1904.—The Window Glass Machine Company, of Farmers Bank Building, Pittsburgh, Allegheny county, and state of Pennsylvania, United States of America. *Improvements in the manufacture of sheet glass and apparatus therefor.* (Specification filed 8 February 1905.)

No. 611 P.—THE fees prescribed in the fourth schedule to the Inventions and Designs Act of 1888 have been paid for the continuance of exclusive privilege in respect of the under-mentioned inventions for the periods shown against each :—

No. 1 of 1894.—George Ernest Hudson and George Sanderson. *Improved apparatus for supplying purified and heated feed-water to the boilers of non-condensing steam engines.* (From 12 March 1905 to 12 March 1906.)

No. 129 of 1896.—Otto Hoffmann. *Improvements in and relating to humidifying and spraying apparatus and appliances.* (From 12 February 1905 to 12 February 1906.)

No. 344 of 1896.—Ernest Henry Archer. *Improvements in or connected with collapsible or other boxes or cases.* (From 9 February 1905 to 9 February 1906.)

No. 201 of 1898.—The Linotype Company, Limited. *Improvements in the trimming mechanism of linotype machines.* (From 8 February 1905 to 8 February 1906.)

No. 202 of 1898.—The Linotype Company, Limited. *Improvements in mechanism for casting curved linotypes.* (From 8 February 1905 to 8 February 1906.)

No. 203 of 1898.—The Linotype Company, Limited. *Improvements in the delivery spouts and mouths of the metal pots of linotype machines.* (From 8 February 1905 to 8 February 1906.)

No. 206 of 1898.—The Linotype Company, Limited. *Improvements in the ejecting mechanism of linotype machines.* (From 8 February 1905 to 8 February 1906.)

No. 210 of 1898.—The Linotype Company, Limited. *Improvements in the matrix aligning machanism of linotype machines.* (From 8 February 1905 to 8 February 1906.)

No. 267 of 1898.—William Stronach Lockhart. *Improvements in hydranlic upward current separators for treating metals ores gems and other minerals or mixed substances.* (From 8 February 1905 to 8 February 1906.)

No. 474 of 1898.—David Carl Bendix. *Improvements in the manufacture of dry alizarine colours.* (From 2 March 1905 to 2 March 1906.)

No. 227 of 1899.—William Samuel Laycock. *Improvements in and relating to the central couplings of railway vehicles.* (From 8 February 1905 to 8 February 1906.)

No. 239 of 1899.—Henry Tindal. *A new or improved apparatus for sterilizing liquids by means of ozone.* (From 7 February 1905 to 7 February 1906.)

No. 240 of 1899.—Henry Tindal. *An improved apparatus for generating ozone.* (From 8 February 1905 to 8 February 1906.)

No. 236 of 1900.—Khan Bahadoor Commodore Dhanjibhoy. *Improvements in tongas and other carriages more especially applicable for military ambulance purposes.* (From 13 February 1905 to 13 February 1906.)

No. 258 of 1900.—Khan Bahadoor Commodore Dhanjibhoy. *A new or improved saddle for use in connection with vehicles having yoked poles.* (From 13 February 1905 to 13 February 1906.)

No. 388 of 1900.—Frederick Wood and Casper Charles Nathan. *Improvements in bedsteads.* (From 13 February 1905 to 13 February 1906.)

No. 472 of 1900.—Charles Payson Treat. *Improvements in telautograph apparatus.* (From 19 February 1905 to 19 February 1906.)

No. 612 P.—WHEREAS the inventors of the undermentioned inventions have respectively failed to pay within the time limited in that behalf by the fourth schedule to the Inventions and Designs Act of 1888 the fees hereinafter respectively mentioned, it is hereby notified that under the provisions of section 8, sub-section (2), of the said Act, the exclusive privilege of making, selling, and using the said inventions in British India, and of authorising others so to do, has ceased:—

No. 139 of 1900.—Charles Thomas Schoen. *Improvements in and relating to hopper-bottom railway cars.* (Specification filed 6 November 1900.)

No. 140 of 1900.—Charles Thomas Schoen. *Improvements in and relating to gondola and other railway cars.* (Specification filed 6 November 1900.)

No. 329 of 1900.—Johann Hellich. *Improved cleaning mechanism for spinning machines and the like.* (Specification filed 9 November 1900.)

Fee in respect of the continuance of an exclusive privilege —

4 (*a*) After the filing of the specification and before the expiration of the fourth year from the date of the filing thereof—

The sum of R50 for each of the above inventions.

No. 492 of 1897.—Hercules Sanche. *Means of utilising the dynamic energies or inductive force of matter and apparatus connected therewith.* (Specification filed 10 November 1898.)

Fee in respect of the continuance of an exclusive privilege—

4 (*c*) After the expiration of the fifth year and before the expiration of the sixth year from the date of the filing of the specification.

The sum of R50 for the above invention.

NOTICES.

All communications relating to Act V (the Inventions and Designs Act) of 1888 should be addressed to the "Secretary to the Government of India, Department of Revenue and Agriculture (PATENTS BRANCH), CALCUTTA."

The Office of the Secretary under the Inventions and Designs Act, 1888, will in future be open for the transaction of business from 11 A.M. to 3 P.M. on all days, except Sundays and gazetted holidays.

The Government of India are advised that, as trade marks are not "designs" within the meaning of the Act, they cannot be registered under Part II.

The fees payable under the fourth and sixth schedules are now collected in cash and applicants are warned that they must be responsible for any delay in cashing cheques.

Cheques and money orders will only be accepted if made payable *at Calcutta* to the Secretary under the Inventions and Designs Act.

Copies of the weekly notifications, and of the quarterly lists, of applications and specifications filed in the Secretary's office are now on sale to the public at one anna and eight annas a copy, respectively.

Attention is requested to the rules made by the Government on the 10th October 1895 in regard to the preparation of applications, specifications, and drawings.

All applications made under the Inventions and Designs Act, V of 1888, will from this date (December 19th, 1896) lie in the visitors' room of the Patents Office for ten days from the date of the *Gazette of India* in which their filing may have been notified: or, if the tenth day is a holiday, till the evening of the office day next following.

At the time of delivering or sending an application for leave to file a specification, the applicant shall cause a duplicate copy of the application to be delivered or sent therewith to the Secretary.

The Inventions and Designs Act (V of 1888), with the notifications and rules issued under its provisions and the notices of the office of Inventions and Designs, to which is added an explanatory memorandum for the guidance of persons applying for protection of Inventions and Designs. Royal 8vo volumes, paper cover, 13 annas or 1*s.* 1*d.* Postage extra. To be had of the Superintendent, Government Printing, Hastings Street, Calcutta, or of the Superintendent, Patents Branch, Revenue and Agriculture Department, Government Place, West, Calcutta.

H. G. GRAVES,
Secretary under the Inventions and Designs Act, V of 1888.

GOVERNMENT CINCHONA FEBRIFUGE.

Cinchona Febrifuge can be purchased by all Government officers, wholesale buyer taking *five pounds* and upwards at a time, and the General Public, from the Superintendent, Botanic Garden, Calcutta, at the following rates:—

	Government officers.	General public.	Postage extra.
	R	R	Annas.
1-pound tin .	7-8	9	8
½ „ .	3-12	4-8	6
¼ „ .	1-14	2-4	4

PURE SULPHATE OF QUININE AND SULPHATE OF CINCHONIDINE

Manufactured at the Bengal Government Cinchona Plantation.

From 1st April 1904 the price of these articles will be as follows :—

Quinine 1-pound tin,	R16,	or post-free,	R16-8
½	„	R8,	„	R8-6
¼	„	R4,	„	R4-6
Cinchonidine 1	„	R12,	„	R12-8
½	„	R6,	„	R6-6
¼	„	R3,	„	R3-6

Analysis shows these articles to be of the purest manufacture; and they are guaranteed to be free from wilful admixture with the inferior alkaloids. They are for sale only to Government officers, and only for cash, and may be had from the Superintendent, Botanic Garden, Sibpur, near Calcutta. Cinchonidine can also be purchased by dealers at the following rates:—

1lb tin R18 or post-free R18-8.
½lb „ R9 „ R9-6.
¼lb „ R4-8 „ R4-14.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 11th February 1905.

Abstract of the accounts of the Department of Issue of Paper Currency on the 7th February 1905.

	TOTAL AMOUNT OF NOTES IN CIRCULATION.			RESERVE IN COIN AND BULLION.				
	In Reserve Treasuries.	Elsewhere.	TOTAL.	Silver Coin.	Gold Coin and Bullion.	Gold held in England under Act VIII of 1900.	Silver held as security for Notes under Act VIII of 1900.	TOTAL.
	R	R	R	R	R	R	R	R
Calcutta	48,30,000	15,24,54,575	15,72,84,575	2,24,09,483	10,92,74,963	...	*62,25,328	13,79,09,774
Allahabad	...	1,53,03,590	1,53,03,590	1,07,08,073	20,27,400	...	...	1,27,35,473
Lahore	...	2,56,96,060	2,56,96,060	1,06,95,123	45,62,557	...	...	1,52,57,680
Bombay	32,76,230	10,39,46,975	10,72,23,205	2,19,52,920	2,77,25,325	...	1,25,25,887	6,22,01,132
Karachi	...	92,66,120	92,66,120	47,82,950	8,71,305	...	...	56,54,255
Madras	23,51,850	3,86,66,685	4,10,18,535	1,35,23,625	81,62,145	...	...	2,16,85,770
Calicut	...	13,46,790	13,46,790	7,73,610	1,41,300	...	...	9,14,910
Rangoon	...	1,81,98,015	1,81,98,015	1,59,86,255	26,64,105	...	...	1,86,50,360
	1,04,58,080	36,48,78,810	37,53,36,890					
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue			29,24,590					
TOTAL R			37,24,12,300	10,08,32,039	15,54,29,100	...	1,87,51,215	27,50,12,354
Deduct—Amount due on Bills drawn by one circle on another								26,00,000
NET TOTAL R								27,24,12,354
Price paid for Government Securities of the nominal value of R10,20,81,500, held under section 19 of the Indian Paper Currency Act, XX of 1882								9,99,99,946
GRAND TOTAL R								37,24,12,300

* In addition to this about 130 lakhs of tolas of silver have been purchased from Treasury Funds for coinage into Rupees.

A. F. COX,
Head Commissioner of Paper Currency.

BOARD OF EXAMINERS.

NOTICES.

Specimens of Persian Manuscripts for the use of candidates for the Degree of Honour and High Proficiency examinations in Persian, published in facsimile by the Board of Examiners, Fort William, under the authority of the Government of India. Price R6. Forwarded V.-P. P., on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

For the convenience of Civil and Military officers desirous of appearing for examination in oriental languages, the Board of Examiners will in future publish periodically a collection of specimen papers set for the examinations held by them.* Collections of papers for 1902-1903 and 1903-1904 are ready for sale. Price R3 per copy and may be obtained on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

* *N.B.*—The languages in which specimen papers are published are :—
Arabic, Bengali, Hindi, Persian, Sanskrit, Urdu.

GEORGE RANKING, M.D.,
Lieut.-Col., I.M.S.,
Secretary, Board of Examiners.

TELEGRAPH DEPARTMENT.

REGISTERED TELEGRAPH ADDRESSFS.

It is notified that a list of the full and the abbreviated addresses of firms and individuals who desire them to be published will be found in Sections XI (A) and XI (B) of the Indian Telegraph Guide, January 1905 issue, which may be purchased at any Government Telegraph Office or from the Superintendent, Check Office, Calcutta. Price four annas.

S. H. C. HUTCHINSON,
Director-General of Telegraphs.

BANK OF BEGNAL.

NOTICE.

Calcutta, the 8th February 1905.

The Directors have made the following changes in the Bank's European Establishment :—

Mr. B. Hewett has been appointed to act as Agent at Bombay, relieving Mr. Warren, who proceeds on furlough.

By order of the Directors,
W. D. CRUICKSHANK,
Secretary and Treasurer.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 6th February 1905.

LIABILITIES.	R	a.	p.	R	a.	p.
Capital paid up				2,00,00,000	0	0
Reserve Fund				1,32,00,000	0	0
Public Deposits at Head Office	79,56,443	11	3			
Public Deposits at Branches .	86,48,614	6	11	1,66,05,058	2	2
Other Deposits at Head Office and Branches				10,54,65,392	7	9
Bank Post Bills, etc.				5,18,535	10	2
Sundries				20,94,313	1	2
RUPEES .				15,78,83,299	5	3

ASSETS.	R	a.	p.	R	a.	p.
Government Securities				1,06,10,095	14	4
Other authorised Investments				77,88,092	11	10
Loans on Government and other authorised Securities				3,19,96,932	12	10
Accounts of Credit on Government and other authorised Securities				2,09,31,487	14	4
Bills discounted and purchased				3,49,06,604	11	6
Balances with other Banks .				16,29,993	7	9
Bullion				832	2	9
Dead Stock				18,00,122	9	4
Stamps				14,618	12	7
Sundries				14,33,523	9	7
				11,11,12,304	10	10
Cash and Currency Notes at Head Office .	*2,12,14,431	14	5			
Cash and Currency Notes at Branches	†2,55,56,562	12	0	4,67,70,994	10	5
RUPEES .				15,78,83,299	5	3

* Includes Sovs. and ½ Sovs., value R30,89,670 0 0
† Do. do. do. „ 2,81,752 8 0
R33,71,422 8 0

By order of the Directors,

BANK OF BENGAL ;
Calcutta, the 8th February 1905.

H. F. FRESHWATER,
Chief Accountant.

W. D. CRUICKSHANK,
Secretary and Treasurer.

Rate for Demand Loans 6 per cent.
Percentage 37·51.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 14th February 1905.

LIABILITIES.

	R	a.	p.	R	a.	p.
Capital paid up				2,00,00,000	0	0
Reserve Fund				1,32,00,000	0	0
Public Deposits at Head Office	62,68,821	14	8	1,39,43,672	14	0
Public Deposits at Branches	76,74,850	15	4			
Other Deposits at Head Office and Branches				10,65,34,561	10	6
Bank Post Bills, etc.				6,07,469	9	9
Sundries				21,94,079	10	5
RUPEES				15,64,79,783	12	8

ASSETS.

	R	a.	p.	R	a.	p.
Government Securities				1,01,63,873	14	4
Other authorised Investments				80,38,887	11	10
Loans on Government and other authorised Securities				3,34,69,239	5	5
Accounts of Credit on Government and other authorised Securities				2,19,35,272	2	1
Bills discounted and purchased				3,54,64,386	11	3
Balances with other Banks				13,40,331	10	4
Bullion				832	2	9
Dead Stock				18,03,470	9	4
Stamps				13,704	1	7
Sundries				14,13,664	10	0
				11,36,43,662	14	11
Cash and Currency Notes at Head Office	*2,29,83,053	11	9	4,28,36,120	13	9
Cash and Currency Notes at Branches	†1,98,53,067	2	0			
RUPEES				15,64,79,783	12	8

* Includes Sovs. and ½ Sovs., value R2,09,590 0 0
† Do. do. do. „ 2,23,035 0 0
R4,32,625 0 0

By order of the Directors,

BANK OF BENGAL;
Calcutta, the 16th February 1905.

H. F. FRESHWATER,
Chief Accountant.

W. D. CRUICKSHANK,
Secretary and Treasurer.

Rate for Demand Loans 6 per cent.
Percentage 34·74.

ORDER BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

The undermentioned candidate has passed the M.D. Examination, held in January 1905:—

Mitra, Ganendranath . . . . Medical College, Calcutta.

K. C. BANURJI,
Registrar.

SENATE HOUSE,
The 16th February 1905.

DIRECTOR-GENERAL, INDIAN MEDICAL SERVICE.

NOTIFICATION.

Simla, the 8th February 1905.

No. 6.—First grade Civil Assistant Surgeon A. K. Chowdhuri, of the Bengal Provincial Establishment, Junior Medical Officer, Viper, Port Blair, is granted furlough for three months and fifteen days, in extension of the leave granted him in this office Notification No. 12, dated the 19th May 1904.

Second grade Civil Assistant Surgeon Chuni Lal Nundi, of the Bengal Provincial Establishment, appointed in this office Notification No. 13, dated the 19th May 1904, to act as Junior Medical Officer, Viper, Port Blair, will continue to officiate for Civil Assistant Surgeon A. K. Chowdhuri during his absence on leave, or until further orders.

E. ROBERTS, M.B., Major, I.M.S.,
for Director-General, Indian Medical Service.

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 1ST TO 7TH FEBRUARY 1905.

(In Lakhs of Standard Tolas.)

Name of the Mints.	Coinage of British India Government Coins.												Coinage of British Dollars.		
	Receipts.				Coinage.			Balance of Bullion and Coin.							
	Purchased Silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native State coins.	Total.	New Rs. and small coin delivered to Treasuries and Currency Department.	New Rs. made over to Native States.	Total.	New coins ready for delivery.	Government Bullion.	Currency Bullion.	Withdrawn and uncurrent coins.	Total.	Receipt of Bullion for Dollar coinage.	Dollars coined and paid over.	Closing balance of Bullion.
Calcutta	7	...	...	7	13	...	13	4	55	100	8	167	...	...	...
Bombay	24	1	...	25	12	...	12	1	41*	200	9	251	...	...	...

* Exclusive of 2 lakhs of purchased silver brought on the Mint premises but not yet received.

G. M. PORTER, Colonel, R.E.,
Master of the Mint.

HIS MAJESTY'S MINT;
Calcutta, the 14th February 1905.

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 8TH TO 15TH FEBRUARY 1905.

(In Lakhs of Standard Tolas)

Name of the Mints.	Coinage of British India Government Coins.												Coinage of British Dollars.		
	Receipts.				Coinage.			Balance of Bullion and Coin.							
	Purchased Silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native State coins.	Total.	New Rs. and small coin delivered to Treasuries and Currency Department.	New Rs. made over to Native States.	Total.	New coins ready for delivery.	Government Bullion.	Currency Bullion.	Withdrawn and uncurrent coins.	Total.	Receipt of Bullion for Dollar coinage.	Dollars coined and paid over.	Closing balance of Bullion.
Calcutta	...	5	...	5	13	...	13	7	45	100	7	159	...	...	...
Bombay	2	...	...	2	13	...	13	4	35*	200	1	240	...	...	...

* Exclusive of 26 lakhs of purchased silver brought on the Mint premises but not yet received.

G. M. PORTER, Colonel, R.E.,
Master of the Mint.

HIS MAJESTY'S MINT;
Calcutta, the 17th February 1905.

CURRENCY NOTES.

The following Currency Notes of the Calcutta Circle are stated to have been destroyed, and payment of their value has been claimed by the person whose name is placed against the numbers. Any other person claiming a right to them, is warned to communicate at once with the undersigned :—

Notes wholly destroyed.

Register No.	No. of Notes.	Value. R	Name of claimant.
W.-145 of 1892-93	U.-38—45607	1,000	Mrs. R. Beauchamp, care of Mr E. Venner, Superintendent, Stranger's Home, Allahabad.
"	V.-18—81225	1,000	
"	V.-17—15448	500	
"	V.-17—11887	500	
"	U.-37—20406	500	
"	V.-38—48738	100	

A. H CLARKE,
Assistant Comptroller General,
In charge Paper Currency.

PAPER CURRENCY DEPARTMENT ;
The 13th February 1905.

THE HONOURABLE THE AGENT TO THE GOVERNOR-GENERAL IN BALUCHISTAN.

NOTIFICATIONS.

Quetta, the 9th February 1905.

No. 410.—In exercise of the powers conferred by section 3 (*b*) of the Quetta Municipal Law, the Hon'ble the Agent to the Governor-General is pleased to nominate the following persons to be members of the Quetta Municipal Committee during the year 1905 :—

(1) The Assistant Political Agent, Quetta.
(2) The Cantonment Magistrate, Quetta
(3) The Civil Surgeon, Quetta.
(4) The District Superintendent of Police, Quetta.
(5) The Executive Engineer, North-Western Railway, Frontier Section, Quetta.
(6) The Extra Assistant Commissioner, Quetta.
(7) K. B. Burjorjee D. Patel, C.I.E., Honorary Magistrate, Quetta.
(8) R. B. Seth Bhikh Chand, Honorary Magistrate, Quetta.
(9) K. S. Ardeshir Dossabhoy, Marker, Honorary Magistrate, Quetta.
(10) Lala Narayan Dass, Banker, Quetta.
(11) K. B. Arbab Khudadad Khan, Kasi.
(12) Mr. C. Milne, General Merchant, Quetta.
(13) Mulla Ali Bhoy, Merchant, Quetta.
(14) Seth Girdhan Lall, Banker, Quetta.
(15) R. S. Basant Singh, Sub-Divisional Officer, Military Works Department, Quetta.
(16) K. S. Malik Wazir Mahommad, Kasi.

No. 411.—In exercise of the powers conferred by section 9 (1) of the Quetta Municipal Law, the Hon'ble the Agent to the Governor-General is pleased to appoint the Assistant Political Agent, Quetta, to be the Vice-Chairman of the Quetta Municipal Committee during the year 1905.

By order,

DENYS DE S. BRAY,
Second Assistant.

AGENT TO THE GOVERNOR GENERAL IN CENTRAL INDIA.

NOTIFICATION.

Central India Agency, Indore, the 13th February 1905.

No. 1458.—In exercise of the powers conferred by section 98 (2) (f) of the Indore Residency Bazars Regulation, 1904, the Agent to the Governor-General in Central India is pleased to make the following rules for the registration of births and deaths within the Indore Residency Bazars :—

RULES.

(1) The head, for the time being, of every house or family and the keeper or person in charge of every lodging house, *dharsala* or *sarai* in which any birth occurs shall within 48 hours after the said birth has taken place report the same to Residency Magistrate, personally, or by agent, or in writing, together with the following particulars:—

(a) the date of the birth and the sex and name of the child.

(b) the name, place of residence, occupation, and caste of the father.

(2) The head, for the time being, of every house or family and the keeper or person in charge of every lodging house, *dharmsala* or *sarai* in which any death occurs shall within 48 hours after the said death has taken place report the same to the Residency Magistrate, personally, or by agent, or in writing, with the following particulars:—

(a) the date of death, sex, name, age, occupation, and caste of the deceased, the cause of death and the place of residence of the deceased.

(b) the name of the deceased's father or, in the case of a married woman or widow, the name of her husband, or former husband.

(3) Any person who being bound by these rules to report the occurrence of any birth or death shall fail to do so within the time prescribed shall be punishable with fine not exceeding R10.

(4) The Residency Magistrate on receipt of an intimation of any birth or death shall register the same in a register to be kept for that purpose.

(5) No fee shall be leviable for Registration.

(6) A certified copy of the entry in the Register regarding any birth or death shall be delivered by the Residency Magistrate to any person applying for the same on payment of a fee of four annas. All fees received under this rule shall be credited to the Indore Residency Bazar Fund.

(7) These rules shall come into force at once.

By order,

L. W. REYNOLDS,

for First Assistant to the Agent to the Governor-General in Central India.

OFFICE OF THE CONTROLLER OF PRINTING, STATIONERY AND STAMPS.

Calcutta the 15th February 1905.

NOTICE.

Indenting officers are informed that the Stationery Store will be closed from the 15th March to 1st April 1905 for the annual stock taking.

Officers requiring stationery before 1st April should arrange to send in their indents so as to reach the Stationery office not later than the 28th February. Indents received after that date will, in all probability, not be complied with till after 1st April 1905. Telegraphic orders for stationery cannot be complied with except in cases of extreme urgency; but every endeavour will be made to meet regular indents received before the end of the current month.

M. J. COGSWELL,

Controller.

EASTERN BENGAL STATE RAILWAY.

NOTIFICATION.

Calcutta, the 8th February 1905.

No. 2.—Mr. J. K. Sitwell, Assistant Locomotive Superintendent, in class III, grade 2, has been granted, by His Majesty's Secretary of State for India, under articles 233, 260 and 308 (*a*) of the Civil Service Regulations, six months' leave on medical certificate in combination with three months' privilege leave, with effect from the 25th October 1904.

J. MANSON,
Manager.

NORTH-WESTERN RAILWAY.

NOTIFICATION.

Lahore, the 13th February 1905.

No. 4.—Mr. A. J. Chase, District Locomotive Superintendent in class II, grade 4, of the Superior Revenue Establishment of State Railways, Locomotive Department, is granted, under articles 308 (*a*) and 831 of the Civil Service Regulations, furlough on medical certificate for three months, with effect from the 21st November 1904.

S. FINNEY,
Manager, North Western Railway.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 11th February 1905.

No. 383-*Ap*.—Babu Mahendra Nath Lahiri, B.A., superintendent of post offices, officiating in the 3rd grade, is granted privilege leave for one month, with effect from the 1st February 1905.

Babu Shiam Sarup is appointed to act as superintendent of post offices, 5th grade, during the absence on privilege leave of Babu Mahendra Nath Lahiri, or until further orders.

The 14th February 1905.

No. 418-*Ap*.—Mr. S. Allsop, superintendent, Railway Mail Service, Assam division, is granted an extension of privilege leave for one month, with effect from the 6th February 1905.

No. 428-*Ap*.—Babu Lachmi Narain, superintendent of post offices, officiating in the 3rd grade, is granted privilege leave for two months, with effect from the 23rd February 1905, or from the date on which he may avail himself of it.

Mr. Ram Singh is appointed to act as superintendent of post offices, 5th grade, during the absence on privilege leave of Babu Lachmi Narain, or until further orders.

The 15th February 1905.

No. 424-*Ap*.—The following appointments are made, with effect from the 1st February 1905, *vice* Mr. Jivaji Pestonji Tarachand, 1st assistant postmaster, Bombay, retired :—

Mr. D. J. Murtrie, 2nd assistant postmaster, Bombay, to be 1st assistant postmaster, Bombay ;

Mr. V. St. J. Cabral to be 2nd assistant postmaster, Bombay ;

Mr. Chatar Singh to be 3rd assistant postmaster, Bombay.

A. U. FANSHAWE,
Director-General of the Post Office of India.

REPORT OF DESERTION.

Report of a Deserter or Absentee without leave from the 2nd Battalion, Argyll and Sutherland Highlanders Regiment, dated at Poona, this 14th day of February 1905.

Number, Rank, and Name—7082, Private William Allan.
Age—20 years and 4 months.
Height—5 feet 9 inches.
Colour of—Complexion, fresh; hair, light brown; eyes, blue.
Trade—Warehouseman.
Date of enlistment—18th October 1899.

Place of enlistment—Stirling, Scotland.
Parish and County in which born—Dennestown, Glasgow, Lanarkshire.
Date of desertion or absence—9th February 1905.
Place of desertion or absence—Poona, India.
Marks—None.
Not on furlough.
Under 6 years' service.

S. PATERSON, Lieut.-Col.,
Commanding 2nd Argyll and Sutherland Highlanders.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 4th December 1901.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen.
5. Press workers.
6. Photo-Mechanical workers.
7. Mechanical apprentices.
8. Metal and wood carvers

E. ATKINSON, Major, R.E.,
Principal, Thomason College.

THE HONOURABLE THE AGENT TO THE GOVERNOR-GENERAL AND CHIEF COMMISSIONER, NORTH-WEST FRONTIER PROVINCE.

NOTIFICATIONS.

APPOINTMENT.

Peshawar, the 9th February 1905.

No. 32.—Mr. J. L. Maffey, I.C.S., whose services have been placed at the disposal of the Hon'ble the Agent to the Governor-General and Chief Commissioner for employment in the North-West Frontier Province, is posted to the Kohat District as Assistant Commissioner at head-quarters, and assumed charge of his duties on the forenoon of the 25th January 1905.

The 14th February 1905.

No. 33.—Reverend J. G. S. Syme, whose services were placed at the disposal of this Administration, assumed charge of his duties as Chaplain of the Derajat on the afternoon of the 24th September 1904.

No. 34.—The services of the Reverend J. G. S. Syme, Chaplain of the Derajat, are replaced at the disposal of the Punjab Government, with effect from the afternoon of the 11th of October 1904.

By order,

F. W. JOHNSTON,
Secretary to the Chief Commissioner,
N.-W. F. Province.

NORTH-WEST FRONTIER PROVINCE—PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Peshawar, the 11th February 1905.

No. 94.—Whereas it appears to the Hon'ble the Agent to the Governor-General and Chief Commissioner, North-West Frontier Province, that land is required by Government for a public purpose, namely, constructing Zhob Road Part I from Dera Ismail Khan to Zam Chaudwan.

It is hereby declared that the undermentioned land is required for the said purpose:—

Specification of Land.

District.	Parganah	Mauzah.	Area in acres. A. R. P.	Direction.	Boundaries.	Place where the plans may be inspected.
Dera Ismail Khan.	Dera Ismail Khan.	Dera Ismail Khan	0 2 27	Zhob Road from Dera Ismail Khan to Zam Chowdwan.		Office of Assistant Commanding Royal Engineer, Derajat District.
		Kotla Saidan	8 0 16			
		Rakh Zindani	5 2 23			
		Tikan	31 0 23			
		Khutti	31 2 39			
		Zindani	16 2 22			
		Darwesha	9 1 16			
		Shera Kohna	8 1 30			
		Akhmad	9 0 24			
	Kulachi	Sagu (Gundapuri)	4 3 30			
		Sagu (Mian Kheli)	18 2 17			
		Gandi Ashak	34 3 30			
		Garu (Khanwala)	9 3 38			
		Draban	64 2 1			
		TOTAL	253 3 16			

This declaration is made under the provision of section 6, Act I of 1894, and under section 7 of the said Act; the Deputy Commissioner, Dera Ismail Khan, is hereby directed to take order for the acquisition of the land specified above.

J. E. DICKIE, Colonel, R.E.,
Secretary to the Hon'ble the Agent to the Governor-General and
Chief Commissioner, N.-W. Frontier Province,
P. W. Department.

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Mr. Bernard Quaritch, 15, Piccadilly, London.
Messrs. P. S. King & Son, 2 & 4, Great Smith Street, Westminster.
Messrs. H. S King & Co, 65, Cornhill, and 9, Pall Mall, London, Agents for the sale of the Army List.
Messrs. Grindlay & Co., 54, Parliament Street, London, S. W., Agents for the sale of the Army List.
Mr. Otto Harrassowitz } Leipzig.
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Manager, "The Agra Medical Hall and Co-operative Association, Limited" (Successors to A. John & Co, Agra).*
Mr. T. K. Seetharama Aiyar, Kumbakonam.*
Lala Debi Prasad, Vakil and Manager of Law Press, Cawnpore.*
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Messrs. P. Varadachary & Co., Madras.*
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LIST OF NEW BOOKS PUBLISHED DURING THE CURRENT QUARTER.

LEGISLATIVE DEPARTMENT.

The Central Provinces Code, 3rd Edition, 1905. Cloth. Super Royal 8vo. R4 or 6*s*. (6*a*.)

The Bengal Code, Volume I, 3rd Edition, 1905 (Now ready). Cloth. Super Royal. Price all 5 Volumes R30 or 45*s*. Vol. I R6 or 9*s*. (8*a*.)

HOME DEPARTMENT.

Imperial Library List of Additions, January 1905. No. 5. Foolscap. Paper cover. As. 8 or 9*d*. (2*a*.)

Quarterly List of Officers in the Departments of the Government of India, January to March 1905. Foolscap. Paper cover. 4*a*. or 5*d*. (1*a*.)

REVENUE AND AGRICULTURE DEPARTMENT.

Annual Administration Report of the Civil Veterinary Department in India for the official year 1903-1904. Foolscap. Paper cover. 12*a*. or 1*s*. (2*a*.)

Records of the Botanical Survey of India, Vol. IV, No. 1 (An Epitome of the British Indian Species of impatients by Sir J. D. Hooker, G.C.S.I., C.B., F.R.S. Part I. Royal 8vo. Paper cover. 3*a*. or 4*d*. (1*a*.)

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Rules for the Lease or Sale of Waste Lands in India. 1904 edition. Foolscap Board. R4 or 6*s.* (8*a*).

Archæological Survey of India. Annual Report 1902-03. Super Royal. Cloth. R20 or £1-10 (R1-2*a.*)

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Report on the Administration of the Civil and Military Station of Bangalore for the year 1903-1904. Foolscap. Limp cover. As. 8 or 9*d.* (2*a.*)

FINANCE AND COMMERCE DEPARTMENT.

List of Officers in the Finance and Commerce Department corrected to 1st December 1904, January 1905. As. 4 or 5*d.* (1*a.*) each.

STATISTICAL DEPARTMENT.

Sea-Borne Trade and Navigation Accounts of British India for the month of November 1904. No. 8 of 1904-1905. Royal 8vo. Stitched. 8*a.* or 9*d.* (2*a.*)

Accounts of the External Land Trade of British India for the month of September October, 1904. No. 67 of 1904-1905. Royal 8vo. Stitched. 8*a.* or 9*d.* (2*a.*) each.

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Accounts relating to the Trade carried by rail and river in India in the quarter ending June 1904, compared with the corresponding period of the years 1902 and 1903. No. 1 of 1904-05. Foolscap. Paper cover. As. 8 or 9*d.* (3*a.*)

Statistics of Cotton Spinning and Weaving in the Indian Mills in October, November 1904. Royal 8vo. Stitched. As. 2 or 2*d.* (1*a.*) each.

Annual Statement of the Sea-Borne Trade and Navigation of British India with British Empire and Foreign Countries in the year ending March 31st, 1904, and the four preceding years. 38 issue. Vol. II. Super Royal. Board. R3 or 4*s.* 6*d.* (10*a.*)

Financial and Commercial Statistics of British India. 11 issue. 1904. Super Royal. Paper cover. R4 or 6*s.* (12*a.*)

Tariff Schedules, 1905. Royal 8vo. Stitched. 6*a.* or 7*d.* (1*a.*)

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Public Works Department Classified List and Distribution of Establishment corrected up to 31st December 1904. Super Royal 8vo. Paper cover. R2 or 3*s.* (4*a.*)

LIST OF BOOKS PUBLISHED FROM JULY TO 31st DECEMBER 1904.

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The Indian Registration Act, 1877 (III of 1877), as modified up to 1st April, 1900, with foot-notes brought down to 1st November, 1902. 11*a.* (2*a.*)

The Indian Emigration Act, 1883 (XXI of 1883), as modified up to 1st December, 1902. (11*a.*)

Act XXX of 1852. An Act for the Naturalization of Aliens. As modified up to 1st December, 1902. 2*a.* (1*a.*)

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Administration Report on the Railways in India for the calendar year 1903. Foolscap. Limp cover. R2 or 2*s*. 8*d*. (8*a*.)

Public Works Department Classified List and Distribution Return of Establishment corrected up to 30th June 1904. Super Royal 8vo. Paper cover. R2 or 3*s*. (4*a*.)

Public Works Department Classified List of the Subordinate Establishment corrected to 30th June 1904. Royal 8vo. Paper cover. 4*a*. or 5*d*. (1*a*.)

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Roorkee Manual of Hydraulics. Price per copy R1-4. (No. XIX Elementary Treatise. By E. F. Tipple, Esq., B.A.

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Roorkee Treatise on Civil Engineering, Section XIII. Drawing for Engineer students, Part I. By Major E. H. deV. Atkinson, R.E., Principal, Thomason College, Roorkee. Price per copy R3-2, including packing, postage, etc.

Hand-Book of the Thomason Engineering College, Roorkee, Illustrated. Price R6-12 per copy, including packing, postage, etc.

A LIST OF NEW BOOKS AND PERIODICALS FOR SALE AT THE LIBRARY OF THE ASIATIC SOCIETY OF BENGAL, 57, PARK STREET, CALCUTTA.

SOCIETY'S PUBLICATIONS.

Journal, Part I, Nos. 3 and 4 of 1904 @ R2.
" Part II, Nos. 3 to 5 of 1904 @ R2.
" Part III, Nos. 3 and 4 of 1904 @ R2.
Proceedings, Nos. 7 and 8 of 1904 @ 8*a*.

BIBLIOTHECA INDICA.

Bhatta Dipika. Vol. I, Fasc. 5 @ 6*a*.
Catadusani. Vol. I, Fasc. 2 @ 6*a*.
Clokavartika (English), Fasc. 5 @ 12*a*.
Catasahasrika Prajnaparamita. Part I. Fasc. 8 @ 6*a*.
Caturvarga Cintamani. Vol. V. Fasc. 2, 3 @ 6*a*.
Catapatha Brahmana. Vol. III Fasc. 5 @ 6*a*.
Mahabhasyaprodipoddyota. Vol. II, Fasc. 12 @ 6*a*.
Nityacara Pradipah. Fasc. 5 @ 6*a*.
Sradhya Kriya Kaumudi. Fasc. 6 @ 6*a*.
Tantravartika (English). Fasc. 3 @ 12*a*.
Vidhana Parijata. Vol. I, Fasc. 6 @ 6*a*.

LIST OF BOOKS PUBLISHED BY THE METEOROLOGICAL DEPARTMENT DURING THE CURRENT QUARTER.

Monthly Weather Review, July 1904. (Illustrated by 6 plates.) Quarto. Paper cover. R1.

Monthly Weather Review, August 1904. (Illustrated by 6 plates.) Quarto. Paper cover. R1.

LIST OF BOOKS PUBLISHED BY THE METEOROLOGICAL DEPARTMENT FROM 1ST JULY TO 31ST DECEMBER 1904.

Monthly Weather Review, January to June 1904. (Illustrated by 6 plates.) Quarto. Paper cover. R1 per month.

LIST OF NEW BOOKS PUBLISHED BY THE GEOLOGICAL SURVEY OF INDIA DURING THE WEEK ENDING 14th JANUARY 1905.

Records of the Geological Survey of India, Volume XXXII, Part 1. By the Director, Geological Survey of India. R1 per part or R2 per volume of 4 parts.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 18, 1905.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTES.

Lost.

The Government Promissory Note No. 070447 of the 3½ per. cent. Loan of 1842-43, for R500, originally standing in the name of the Bank of Bengal and last endorsed to the Khanto Money Dassee, proprietress by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietress. The public are cautioned against purchasing or otherwise dealing with the above mentioned security.

SREEMUTTY KHANTO MONEY DASSEE,
17, Brindaban Pal's Lane, Shambazar, Calcutta.

The 14th February 1905.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 18, 1905

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Proceedings of the Council of the Governor General of India, assembled for the purpose of making Laws and Regulations.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE INDIAN COUNCILS ACTS, 1861 AND 1892 (24 & 25 VICT., CAP. 67, AND 55 & 56 VICT., CAP. 14).

The Council met at Government House, Calcutta, on Friday, the 10th February, 1905.

PRESENT:

His Excellency Baron Curzon, P.C., G.M.S.I., G.M.I.E., Viceroy and Governor General of India, *presiding*.
His Honour Sir A. H. L. Fraser, K.C.S.I., Lieutenant-Governor of Bengal.
His Excellency General Viscount Kitchener of Khartoum, G.C.B., O.M., G.C.M.G., Commander-in-Chief in India.
The Hon'ble Major-General Sir E. R. Elles, K.C.B., K.C.I.E.
The Hon'ble Sir A. T. Arundel, K.C.S.I.
The Hon'ble Sir Denzil Ibbetson, K.C.S.I.
The Hon'ble Mr. H. Erle Richards.
The Hon'ble Mr. J. P. Hewett, C.S.I., C.I.E.
The Hon'ble Mr. E. N. Baker, C.S.I.
The Hon'ble Mr. Gopal Krishna Gokhale, C.I.E.
The Hon'ble Mr. E. Cable
The Hon'ble Nawab Saiyid Muhammad Sahib Bahadur.
The Hon'ble Mr. H. Adamson, C.S.I.
The Hon'ble Rai Bahadur B. K. Bose, C.I.E.
The Hon'ble Rai Sri Ram Bahadur.
The Hon'ble Mr. L. A. S. Porter.
The Hon'ble Mr. A. D. Younghusband.
The Hon'ble Mr. L. Hare, C.I.E.
The Hon'ble Mr. H. A. Sim, C.I.E.
The Hon'ble Nawab Fateh Ali Khan, Kazilbash, C.I.E.

QUESTIONS AND ANSWERS.

The Hon'ble Mr. GOKHALE asked the following questions —

"1. Will Government be pleased to state if any general instructions had

been issued by the Government of India to the several Local Governments or to the Chancellors of the several Universities in the matter of the notifications which the Chancellors were to publish under the Universities Act of last year, and, if so, will they lay these instructions on the table?

"2. Had Government consulted their legal advisers about the legality or otherwise of the notifications which have been issued by the different Chancellors before introducing the Bill to validate action taken under the Universities Act, 1904? And, if so, will they place their opinion on the table?

"3. Will Government be pleased to state if the Government of India had ever in the past, since the passing of the Indian Councils Act of 1861, to move the Legislature to legislate for validating action taken by the executive authority under Acts passed by the Legislature, and, if so, on how many occasions and in what circumstances?"

The Hon'ble SIR DENZIL IBBETSON replied:—

"The Government of India did not take any such action as that described by the Hon'ble Member in his first question: nor did they have occasion to consult the Law Officers on the point raised in the second.

3. A number of validating Acts have been passed by the Governor General in Council since the year 1861. A list of validating Acts of the particular kind mentioned in the third question is placed on the table,* together with a copy of each Act mentioned in the list. The circumstances under which the Acts were passed appear from the Acts themselves and from the proceedings of the Council."

INDIAN UNIVERSITIES (VALIDATION) BILL.

The Hon'ble MR. GOKHALE said:—"My Lord, before the Hon'ble Member makes the motion which stands in his name, I should like to point out that, under rule 20 of the Rules of Conduct of Business in this Council, every Member is entitled to have a copy of the Bill at least seven days before the time when the Bill is taken into consideration. My copy I got last Saturday, and it is not seven days since; so unless Your Excellency chooses to exercise the power that is vested in you to suspend the standing orders, the proceedings of today's meeting will not be valid."

His Excellency THE PRESIDENT said:—"I am sorry if the Hon'ble Member has not had the full seven days' notice to which he appears to be entitled. The Secretary tells me that the Bill was sent out on Friday last and a copy ought to have reached the Hon'ble Member on Friday evening, in which case the time required by the rules would have been complied with. In any case, if the sense of constitutional propriety of the Hon'ble Member were injured, should he not have let me know at an earlier date instead of acting at the last moment? As I think the opinion of Council will be in favour of condoning any slight departure that there may have been from the rules, and as the Hon'ble Member has admitted that I have the power to suspend the standing orders, I decide in the sense that we may now proceed."

The Hon'ble MR. GOKHALE said:—"I was under the impression that Your Lordship would suspend the standing orders."

The Hon'ble MR. RICHARDS moved that the Bill to validate action taken under the Indian Universities Act, 1904, be taken into consideration.

The Hon'ble Mr. GOKHALE moved that for the words "the Bill to validate action taken under the Indian Universities Act, 1904, be taken into consideration," in motion No. 1, the words "the consideration of the Bill to validate action taken under the Indian Universities Act, 1904, be postponed *sine die*" be substituted. He said:—"My Lord, last Friday, when I troubled the Council with a few observations on the Bill now before us, I ventured to suggest that the introduction of this measure and the Hon'ble Member's speech in support of it

* *Vide* Appendix.

amounted to a practical admission that the notifications issued by the several Chancellors were illegal and *ultra vires*. The Hon'ble Member, however, took exception to my remark, and that makes it necessary that the Council should consider briefly the circumstances connected with these notifications and the position now created by them. For this purpose I would invite the attention of the Council to what has taken place at Calcutta and Bombay, and I take these two Universities, partly because it has been easier for me to obtain precise information in regard to them than in regard to the others during the short time at my disposal, but mainly because the circumstances of the Calcutta University are, or ought to be, within the personal knowledge of several Members of this Council, and at Bombay matters have culminated in a suit being instituted in the High Court. My Lord, I have no wish today to stir up the ashes of the controversy that raged round the Universities Bill last year, though one may say in passing that some of the fears then expressed by the opponents of the measure about the probable exclusion of independent Indians from the administration of the Universities are already being more or less realized. What, for instance, can be more lamentable than that, on the present Syndicate of the Calcutta University, four Faculties out of five should be without a single Indian representative, and that in Bombay, a man like Sir Pherozeshah Mehta, once a Dean in Arts, who, in point of attainments and of zealous devotion to the best interests of the country, towers head and shoulders above many of those who have of late been posing as authorities on high education in this land, should be excluded from the Faculty of Arts! However, I know that any further complaint in this Council about the policy of last year's Bill is like ploughing the sands of the seashore, and I have no wish to engage in an enterprise at once so fruitless and so unnecessary. My Lord, I must ask the Council to glance for a while at what may be called the scheme of last year's Act in regard to the constitution of the first Senates and of Provisional Syndicates. That scheme, I contend, is both clear and adequate, and if only ordinary care had been taken to adhere to it, the present difficulties would not have arisen. The scheme is set forth in the several clauses of section 12. First of all, there was to be the election of ten Fellows by Graduates or by old elected Fellows or by both. Then there was to be the appointment of not more than eighty Fellows by the Chancellor. And then there was to be the election or rather co-optation of ten more Fellows by the elected Fellows and Government nominees acting together. This co-optation was to complete the Senate and then the Chancellor was to notify that the Body Corporate of the University had been formed, appending to the notification a list of the new Senate. As soon as this declaration was made, the old Senate and the old Syndicate were to cease to exist, and the new Senate, *i.e.*, the Body Corporate, was to elect a Provisional Syndicate, in such manner as the Chancellor might direct, the old bye-laws and regulations of the University continuing in force till new ones were framed, except in so far as they were expressly or by implication superseded or modified. Now two things here are absolutely clear—first, that the election of the Provisional Syndicate is to be by the Senate, *i.e.*, the Body Corporate, and secondly, whatever discretion might be conferred on the Chancellor by the words 'in such manner as the Chancellor may direct,' that discretion is limited first by the express terms of the Act and secondly by such old regulations and bye-laws as have not been superseded or modified. The Hon'ble Member said last Friday that unless a very wide meaning was assigned to the words 'in such manner as the Chancellor may direct' there would be a difficulty about fixing the number of the Syndicate. I am surprised at the Hon'ble Member's argument, for he forgets that the old regulations prescribe the number, and the Act being silent in the matter, that number must stand. On the other hand, the regulations prescribe election by Faculties, but the Act expressly provides for election by the Senate; therefore the election by Faculties must go. I therefore contend that the scheme of the Act for the constitution of the first Senate and of the Provisional Syndicate is a clear and complete scheme, and the responsibility for the present muddle rests not on those who framed the Act but on those who did not take sufficient care to understand its provisions and exceeded their powers in taking action under it. Indeed, my Lord, I wonder what Sir Thomas Raleigh in his retirement will think of these proceedings in Council and of

the justification urged for them, for to my mind they are little less than a reflection on the patient industry and care with which he elaborated the provisions of the Universities Bill; and I think it will strike him as an irony of fate that while these proceedings should be initiated by those who were among the most enthusiastic supporters of his Bill, it should have been reserved for an uncompromising opponent of the measure to protest against the charge of unsatisfactory work which they involve against him!

"My Lord, I have so far briefly sketched what may be called the scheme of the Act. Let us now see how they have followed this scheme in practice at Bombay and Calcutta. In Bombay the election of ten Fellows by Graduates and by old elected Fellows took place all right. The appointment of eighty Government nominees followed in proper form. Finally these ninety proceeded to co-opt the remaining ten, sitting and voting together as required by the Act. The Bombay Senate was thus regularly constituted and no one has taken any exception to its constitution. Then, came the Chancellor's notification about the election of a Provisional Syndicate, in which he arbitrarily divided the Fellows into groups, which he had no power to do, and directed the several groups to meet and vote separately and on separate days, which also he had no power to do. And when the illegal character of the notification was brought to his notice and opinions of eminent lawyers in support of this view were forwarded to him, the University authorities persisted in acting on the notification, with the result that the aggrieved party had to move the High Court for redress! In Calcutta the catalogue of illegalities was even longer. Here the election of ten Fellows by Graduates and by old elected Fellows took place all right and the Chancellor's nominations were also in regular form. From this point, however, commenced a regular series of irregularities. The ten Fellows to be co-opted were not co-opted by the elected and nominated Fellows sitting and voting together, as required by the Act. The constitution of the Calcutta Senate itself was thus defective. Then the Chancellor divided the Senate into Faculties for the purpose of electing the Syndicate, which he had no power to do. The old regulations which are still in force recognize only four Faculties, but the Chancellor constituted five Faculties on his own responsibility, which was irregular. Under the old regulations every Fellow, *ex officio* or ordinary, must belong to at least one Faculty; but the Chancellor did not assign the *ex officio* Fellows to any Faculty, which was irregular. Finally the Provisional Syndicate was elected by the Faculties, instead of by the Senate, as expressly required by the Act, and this was irregular. And now, after all these irregularities have been committed, the Government of India come to the Legislature with a proposal to validate all that has been done! In doing so they ignore the fact that they are interfering with a pending suit, destroying the protection of High Courts which the public prizes above everything else, lower the dignity of the Legislature, and create throughout the country a most deplorable impression about the practical irresponsibility of the Executive Government. And yet, when it is said that the action of the Government is a practical admission that the notifications were illegal, the Hon'ble Member thinks it necessary to protest against the inference! My Lord, I think the matter is pretty clear. In any case, the view that the notifications are illegal and *ultra vires* is supported by three distinguished members of the Bombay Bar—two of them being European Barristers, who have taken no part in recent educational controversies and who occupy the foremost position in their profession at Bombay. Can the Hon'ble Member quote on the other side any authority of equal eminence, of anything like equal eminence, of any eminence at all? Is he prepared to pledge his own reputation as a lawyer to the view that the notifications are legal? And if he is not, I submit that my inference is a fair inference and I think I am entitled to draw it. The Hon'ble Member complained last time that I had no alternative course to suggest. This was surely a most extraordinary complaint to make, for in the very next sentence he proceeded to show how my suggestion, namely, that the faulty notifications should be withdrawn and others in accordance with law substituted in their place, would involve waste of time and work and prove harmful to the interests of the Universities. My Lord, I really

think that it is the duty of the Government, not less than that of private individuals, to face whatever inconvenience has to be faced in obeying the law. And the only proper and dignified course for the Government was to have waited till the Bombay High Court had pronounced its judgment, and, if that decision had been adverse to the Government, to have withdrawn the notifications held to be illegal and to have substituted others in their place framed in accordance with the law, a validating Bill being at the same time introduced to legalize the work done during the interval by the defectively constituted bodies. If, on the other hand, the Court had decided in favour of the Government, nothing further need have been done in the matter unless the decision had been reversed by a higher authority. The Hon'ble Member drew last time a dismal picture of the results, which a state of uncertainty would produce. That picture, however, need not frighten anybody—at any rate, no one who is acquainted with the inner working of an Indian University. It would not have taken so very long after all to set matters right, and in the interval, the Vice-Chancellor and the Registrar could have carried on the ordinary executive business of the University. And whatever temporary inconvenience had resulted should have been borne as inevitable. Instead of this, the Government have chosen to adopt a course which is hardly respectful to His Majesty's Judges, which intervenes by means of legislation in favour of one party to a pending suit, which lowers the dignity of the Legislature, and which proclaims that the executive authority in this country is practically above law. I decline to be a party to such a course and I therefore beg to move the amendment which stands in my name."

The Hon'ble MR. RICHARDS said:—"My Lord, I have to ask the Council to reject the amendment just moved by the Hon'ble Mr. Gokhale, and I propose to state my reasons for doing so but briefly, because the matter has already been discussed at some length on a former occasion, and because it lies in a comparatively small compass. I do not propose to follow the Hon'ble Member in his comments on the composition of the various Faculties, nor in his discussion of the construction he would place on this somewhat complicated section of the Act. If we were arguing the case elsewhere, in a building situate not far from this room, I should be happy to go into the matter with him, and to deal with this section in detail, and I should do so with a very strong confidence that I should persuade the tribunal that the Chancellor of the Calcutta University had kept within the four corners of the Act. But this is not the place to argue that question. This Council cannot decide the question of legality or illegality. It can make clear the meaning of the Act by legislation, but not by other means. The section is admittedly difficult to construe, and it appears to me that there must be doubts as to the correctness of any construction. The Hon'ble Member, when dealing with these matters, made it certain, I think, that there would be great confusion, even in his own view, of the construction of the section. He maintained that the election of the Provisional Syndicates was covered by the existing bye-laws. But the existing bye-laws apply to a totally different state of things, *viz.*, the election by the Faculties only; they apply to the state of the things which the Chancellors have established by their action but which the Hon'ble Member says is illegal. If the elections are to be on a totally different basis, if they are to be by the Senates not divided into Faculties, it is quite impossible to say how far those bye-laws would apply. It would be impossible to say what parts were applicable to the election in question, and what not applicable. If elections had been held in accordance with the view of the Hon'ble Member, it seems to me that reasons as numerous and objections as formidable could have been raised to show that those elections were bad as any that have been advanced against the elections now in question.

"My Lord, I have to suggest to this Council that the matter under discussion today is one that has been very greatly exaggerated. It seems to be supposed that these Provisional Syndicates have in their hands the whole future fortunes of the Universities. It seems to be supposed that they are going to mould them for good or ill for all time. My Lord, that is not the case. These bodies are merely transitory bodies, existing for temporary

purposes only, carrying on the business of the University, granting degrees, regulating examinations, and so on, for a time only, until superseded by permanent Syndicates. They have in themselves no uncontrolled authority. The Senate alone is the authority under this Act. The Provisional Syndicates can do nothing without the control of the Senate. They can submit regulations to the Senate, but it is for the Senate to say whether those regulations should be passed, and, if so, in what form. The Provisional Syndicates have not, therefore, the importance attributed to them in this discussion.

"My Lord, in moving the introduction of this Bill, I pointed out that there was a state of confusion and doubt existing as to the status of these Provisional Syndicates, and that that state of confusion and doubt was most detrimental to the progress of the work of the Universities. I called the attention of the Council to the fact that in Bombay legal proceedings had been taken, and that in Calcutta they were threatened, and I now know that a protest has been made before the University of the Punjab. It seems impossible that the proceedings in Allahabad and Madras, which stand on the same footing, could have continued unchallenged if no action had been taken by the Government. These facts are not disputed; it is admitted that this state of doubt and confusion exists, and the question is, what is to be done? Is it right to let things drift, or is it right to do something to put a stop to this state of things? There can be only one answer. Every well-wisher of the University, and among the most sincere of these I include the Hon'ble Member who has just spoken, must desire to put an end to this state of things at once. The only question, therefore, as I submit, for the consideration of this Council is whether this Bill affords a proper remedy, or whether any remedy more suitable can be suggested. In considering this question, I would ask the Council to defer for the moment the consideration of the case of Bombay. The Hon'ble Member is shortly going to move an amendment relative to Bombay, and I understand from that amendment and from his statement on a former occasion, that the case of Bombay stands on a special and different footing to that of the other Universities. When he calls attention to these special circumstances, I shall be prepared to deal with the case of Bombay. At present I will consider the situation in regard to the four other Universities only. Now, in regard to these other Universities no reasonable man can contend that the objection to the procedure in the election of the Provisional Syndicates is anything else but technical. No objection of substance can be urged against these elections, which proceeded in exactly the same way as election of Syndicates have always proceeded in the past. They proceeded in the manner prescribed by the bye-laws of the University; more than that, they were held in the presence of and with the approval of the Senates, and no objection or protest was made against them. Therefore, my Lord, I claim to be well founded in saying that the objection we have to deal with in the case of these Universities is the purest technicality. The Bill which I have the honour to bring before you today sets right that technical error in the promptest and least expensive way, setting at rest all doubt as to the legality of the proceedings, and allowing the progress of the work of the University to continue forthwith. Is there any other so effective a remedy? The Hon'ble Member who has just spoken has argued that legislation is not the proper course, that a Bill to explain the construction of the Act is not a proper measure to pass in the present circumstances, but that a fresh appointment of Provisional Syndicates should be made by the Senates. I answered this suggestion on a former occasion by pointing out the great delay that the latter course would entail. Another and even more fatal objection is this. The Senate can make only one appointment of a Provisional Syndicate. It has no power to revoke an appointment once made and to make another. It would be possible, therefore, for the Senate to make a fresh appointment only if it was beyond doubt that the present Provisional Syndicates were invalid. If the present Provisional Syndicates were properly appointed, as to which there is at the very least a reasonable doubt, there is no power to make a further appointment. By doing so we should be establishing a Provisional Syndicate, whose position would be at least as ambiguous as that of the present Provisional Syndicate, and it would be open to any member of the present Syndicate to bring an injunction against the second

Syndicate to prevent them from acting. Confusion would thus be doubled, and the situation would be two-fold worse than at present. I cannot advise the Council to embark upon any course such as this, which must lead to increased confusion and difficulty. The fact is, my Lord, that this question can only be settled by litigation or legislation. Litigation involves delay and expense and a prolonged suspension of University work. Legislation is free from those drawbacks. I therefore submit to the Council that legislation is the proper and only means of putting an end to this state of affairs, and allowing the work of the University to continue, and I ask them to reject this amendment and to allow the Bill to proceed."

The Hon'ble SIR DENZIL IBBETSON said:—"I have only a few remarks which I wish to make as a member of the Select Committee which last year dealt with the Universities Bill; and I propose to confine them to a single point. Last Friday the Hon'ble Mr. Gokhale urged upon us with great insistence, and he has repeated the argument today, that if an illegal procedure has been followed, our proper course is not to condone the illegality by validating the procedure, but to remedy it by setting aside the proceedings and substituting in their place new proceedings which shall be in accordance with the law. Now the word 'illegality' has an ugly sound, and may have a very serious meaning; but I hope to be able to convince the Council that in this particular case it has very little meaning indeed. If it were the case that the action which has been taken seriously conflicted either with the intention of the Legislature or with the spirit of the law, I should admit that there was a great deal to be said for the contention of the Hon'ble Member, although even then, as the Hon'ble Mr. Richards has just shown us, there would be great difficulties in the way of adopting it; but my contention is that the action which has been taken has been closely in accord both with the intention of the Legislature and with the spirit of the law, and that whatever irregularity there may have been (if there has been any, which I must not be taken to admit for one moment) has been of a purely technical nature, and has arisen from the failure of the letter of the law to express all that it was intended to express.

"The object of the transitory provisions, the construction of which has been called in question, was to bridge over the gap between the old order of affairs and the new. Among other things they provide for the appointment of a Provisional Syndicate to carry on the business of the University until a permanent Syndicate should be appointed under the regulations, and they do so by declaring that the Senate shall appoint a Provisional Syndicate 'in such manner as the Chancellor may direct'. That is the whole of the operative provisions of the Act; that is all the help or guidance that the law gives regarding the constitution of the Provisional Syndicates. The Hon'ble Mr. Richards has just shown that the old regulations are inapplicable to the new conditions, and therefore they afford no help. Consequently, whatever guidance is to be got must be got from the directions of the Chancellor. Now those who attack the action which has been taken, contend that the words which I have just quoted empower the Chancellor to deal with the question of procedure only: that he could direct the Senate to meet at a given time and place, and to vote by ballot, voting papers, or show of hands, and so forth; but that, having given these directions, he had exhausted his powers under the Act and could go no further. That would mean that you would have a body of 60 or 70 members, upon which strongly conflicting views and interests are represented, brought together, and bidden then and there to appoint an important committee like the Syndicate, without one trace of guidance or instruction or direction. The result must have been chaos. Moreover, if no such directions were to be given, it would have been open to the Senate to appoint a Syndicate of 2 members, or of 20, or for the matter of that, of 200; it would have been open to them to appoint to that Syndicate men who had no connection whatever with the University; it would have been open to them to appoint a Syndicate which should not include one single representative of education; it would have been open to them to exclude the Vice-Chancellor altogether. In all these respects they would, as will presently appear, have contravened the plainly declared intention of the law. Now I do not

suggest for a moment that the Bombay Senate or any other Senate would have actually done all or any of these things. But I do suggest that it could not have been the intention of the Legislature to leave it open to the Senate to do these things; that it could not have been the intention of the Select Committee which framed the transitory provisions, or of this Council which passed them into law to leave the Senate absolutely in the air—absolutely without guidance in such an important matter. As regards the Select Committee, of which the Hon'ble Member and myself were both members, my recollection is that that was *not* our intention; that we contemplated the issue by the Chancellors, not of course of the precise directions, but of precisely the *sort* of directions which they have issued; and that we intended to confer upon them the power to issue directions of that nature.

"But if it is true that the action which has been taken by the Chancellors was covered by the discretion which it was intended to confer upon them, it is equally true that that action is in accord with the whole spirit and intention of the law as evidenced by its permanent provisions. I am afraid that I must take the case of Bombay to exemplify my argument, as I have not got with me details of the action of the other Universities. But allowing for differences, which are only differences of detail, what I am about to say is equally true of the action of all the other Chancellors. Now when the Bombay Chancellor framed his directions to the Senate in the exercise of the discretion which he believed the law to have given him, he evidently kept two main objects before him. He followed closely the permanent provisions of the law, so as to make the Provisional Syndicate coincide as nearly as possible with what the permanent Syndicate will be when it comes to be appointed; and whenever those permanent provisions left a point open and gave him discretion, he adhered to the old practice of the University. Thus section 15 lays down that the Vice-Chancellor and the Director of Public Instruction shall be members of the permanent Syndicate, and the Chancellor appointed them to the Provisional Syndicate. Section 15 lays down that the number of elected Syndics shall not be less than 7 or more than 15: the past practice of the Bombay University has been to elect 10, and the Chancellor directed the Senate to elect 10 to the Provisional Syndicate. Section 15 prescribes the proportion which the elected Syndics must include of Principals of or Professors in a College affiliated to the University: the Chancellor applied that prescription without alteration to the Provisional Syndicate. Finally, section 15 prescribes that the elected members of the Syndicate are to be 'elected by the Senate or by the Faculties in such manner as may be provided by the regulations.' Now that discretion, which permits election by the Senate or the Faculties, was inserted in order to avoid a disturbance of the existing practice, which is, that in Allahabad the Senate, and I believe in all other Universities, and certainly in Bombay, the Faculties, elect the elected members of the Syndicate; and, if it had been possible to do so, there can be no doubt that the transitory provisions would have given the same discretion. But it was not possible to do so, for the very simple reason that the constitution of the Syndicate under sub-section (*p*) precedes the constitution of the Faculties under sub-section (*q*), so that at the time when the Syndicate would have to be appointed there would be no Faculties in existence. That is precisely the sort of point which it was intended to cover by the exercise of the discretion which it was intended to give to the Chancellor. In the exercise of that discretion he divided the Senate, for this temporary purpose only, into four groups corresponding with the four Faculties of Arts, Law, Medicine, and Engineering, and allotted to each the same number of elected Syndics which the old regulations allot to the corresponding Faculty.

"I hope I have succeeded in showing, my Lord, that the discretion which has been exercised by the Chancellors was precisely the sort of discretion which the Legislature intended to confer upon them; that in exercising it they have scrupulously endeavoured to follow the prescriptions of the law and to respect existing practice; and that the irregularity, if any, has been purely verbal, technical, and unimportant, and that the Council may condone it with a clear conscience"

The Hon'ble MR. GOKHALE said:—"My Lord, I desire to offer a few observations by way of reply to what has fallen from the Hon'ble Mr. Richards and the Hon'ble Sir Denzil Ibbetson. The Hon'ble Mr. Richards began by saying that the confusion that has been caused is admitted by everybody, but this Council is not the place where the legality or otherwise of the notifications issued by the Chancellors can be profitably discussed. I am inclined to agree with him, but he will not allow me to discuss it anywhere else. As a matter of fact, my friends have taken the matter to the High Court, which is surely a properly constituted body to discuss the legality or otherwise of what has been done. But the Hon'ble Member will intervene, before the High Court has delivered its decision, and he will pass a law which will take the matter out of the jurisdiction of the High Court, so that, if I may say so, the responsibility for the question being raised here is the Hon'ble Member's and not mine.

"Then, my Lord, the Hon'ble Member said that the Provisional Syndicate is only a transitory body and therefore so much fuss need not be made over the manner in which it has been constituted. He said, after all, what will the Provisional Syndicate do? It will attend to the duty of conferring degrees and to a few small details of executive administration. He forgets, however, that the principal work of this Provisional Syndicate will be to draft the regulations, which afterwards are to govern the conduct of the business of the University. In Bombay, no matter can be first brought before the Senate until it has been first considered by the Syndicate, and therefore the whole future administration of the University really depends in a measure upon the Provisional Syndicate, and one can easily see how important it is to have it properly constituted.

"The Hon'ble Sir Denzil Ibbetson has referred to what was in the mind of the Select Committee when these transitory provisions were framed. I, too, was a member of the Select Committee, but I did not refer before this to what took place in the Select Committee, because I understood that a reference to the proceedings of the Select Committee was not allowed, as they are confidential. However, I may very well follow the example of the Hon'ble Member, and may say this: if my recollection is right, the Select Committee did not intend that the Provisional Syndicate should be constituted as it has been in so many places. As a matter of fact, I remember it being said that the principal work of the Provisional Syndicate would be the drafting of rules and regulations, and for that it would be necessary to have a body of men who had the confidence of the whole Senate, and that was all that was necessary to provide.

"The Hon'ble Member proceeded to say that, unless the Chancellor had given certain specific directions, there would have been confusion, as there was conflict between the Act and the old regulations.

"I think, however, that this fear was groundless. The Act of last year contemplates three authorities being put together before any action is taken. There is, first of all, the Act, which is of course above everything else. After the Act come the regulations, which have not been expressly or impliedly superseded. If there is any conflict between the two, the Act prevails and the regulations go. If there is nothing to bring about a conflict between the two, the regulations supplement the Act. It is only after the Act and after the regulations that the discretion of the Chancellor comes in. The discretion of the Chancellor is to support the regulations and the Act and not to twist the express language of the Act or of the regulations that are already in force so as to suit his own view of things. If you take these three things together, what do you see? You first of all see that the Act requires that the election shall be by the Senate. Therefore, if the old regulations say that the election should be by Faculties, those regulations are to that extent inoperative. Again, if the old regulations say that the number shall be so and so, the number is not left to the Chancellor. However, I do not wish to elaborate this point any further. The Hon'ble Member said that the Chancellor of Bombay had scrupulously followed the old regulations in the grouping of the members of the Senate. The Hon'ble Member is entirely mistaken. In old times, where a man held a degree in more Faculties than one, he was appointed a Fellow in all those Faculties. The Chancellor, however, has arbitrarily restricted the members to certain Faculties. For instance, Sir Pherozeshah

Mehta holds only an Arts degree, so far as the Bombay University is concerned. He has, however, been relegated to the Law Faculty and removed from the Faculty of Arts. Under the old regulations this would not have been possible.

"I do not think that I need detain the Council further. The defects that you are going to validate are not merely technical, and there is an important principle involved, and I therefore submit that the Bill should not be proceeded with."

The amendment was put and negatived,

The Hon'ble MR. GOKHALE said:—"When I gave notice of the second amendment standing in my name, the High Court of Bombay had not postponed the suit before it *sine die*, and my object in sending notice of this amendment was to give the High Court an opportunity of pronouncing a judgment before this Bill was passed. As, however, the suit has been postponed *sine die*, there is no point in my moving this amendment, and, therefore, I beg leave to withdraw it."

His Excellency THE PRESIDENT said:—"The first amendment of the Hon'ble Member having been defeated and the second having been withdrawn, I now have to put the original motion of the Hon'ble Mr. Richards."

The motion was put and agreed to.

The Hon'ble MR. GOKHALE moved that after clause 1 of the Bill the following clause be added, clauses 2 and 3 being re-numbered 3 and 4, respectively, namely:—

"2. Nothing in this Act shall apply to the University of Bombay."

He said:—"My Lord, I have already twice referred to what has taken place at Bombay, but in asking that the Bombay University be excluded from the operation of this Bill, I must recapitulate once more the facts on which I base my motion, and I hope the Council will bear with me while I do so. The most important difference between Bombay and elsewhere has been this—that while in other places the illegality of the notifications was not discovered before the elections and no formal protests were in consequence made at the time, in Bombay even this plea of acquiescence on the part of members of the Senate is not available to Government. Of course such acquiescence or the absence of it does not affect the legal position, but it is a moral consideration of very real importance. In Bombay, the illegal character of the notification was perceived as soon as it was issued. The members, who perceived it, thereupon took legal opinion. They first consulted Mr. Inverarity and the Hon'ble Mr. Setalwad, who both condemned the notification in unequivocal and emphatic terms as illegal. Then they consulted Mr. Lowndes, who was equally emphatic in his condemnation. All three Counsel thought that the illegality was so patent that it had only to be brought to the notice of the Chancellor, and they felt confident that he would see the necessity of withdrawing the notification. Armed with these opinions, Sir Pherozeshah Mehta, himself a lawyer occupying a commanding position at the Bar, and several other Fellows approached the Chancellor and asked for a reconsideration of the question before it was too late. All this was done before the date of the first election. The University authorities, however, took it upon themselves to ignore the whole thing and proceeded to hold the elections as directed in the notification. At the meeting of the Arts group, the Vice-Chancellor presided and he allowed a motion to adjourn, so as to give time to the Chancellor to reconsider the matter, to be put to the meeting. The next day, the Law group met, the Judicial Member of the Bombay Government, whose interest in University matters has hitherto been by no means conspicuous, attended and took the chair, which otherwise would have been taken by the Senior Fellow present—Sir Pherozeshah Mehta—and flouting the ruling of the Vice-Chancellor of the previous day, ruled a motion for adjournment out of order, and after a majority of the members present had left the meeting under protest, got the remaining five, including himself, to elect the two representatives for Law. These high-handed pro-

ceedings left no option to those who saw the illegality and declined to be a party to it but to go to the High Court. And, on this being done, the University authorities have come to the Supreme Government with an appeal to shield them and save their prestige by means of a validating measure. My Lord, to use the powers of the Legislature for validating what has taken place in Bombay is to abuse those powers. For it means validating illegalities committed in the light of day and in spite of warnings and protests. It means validating high-handedness. It means interfering with a pending suit, which on the part of private individuals is regarded as contempt of Court. It means coming between the aggrieved party and the protection which it has a right to look for at the hands of the High Court. It means securing for the wrong-doer the fruits of his wrong-doing. Finally it means penalizing those who have declined to be a party to an illegal proceeding and have done their best to have it set right; for, as I pointed out last time, these men did not take any part in the elections—they did not allow themselves to be nominated as candidates, and they did not vote, fully believing that the illegal elections could not be upheld and would have to be set aside; and to uphold the elections now by means of legislation is to disfranchise them. Then, my Lord, there is the question of costs. These men have had to spent money in taking the course they were compelled to take. Counsel do not give their opinion for nothing, neither do they appear to argue a case for nothing, and if the matter had been left to be decided by the High Court, their costs would probably have been awarded to them, if the decision had been in their favour. My Lord, does the Legislature exist for the perpetration of what may be called legislative injustice? Was no other course open to the Government? In Bombay, at any rate, there is no question of the Senate having to be reconstituted. The only thing needed is to withdraw the notification about the election of the Syndicate and substitute another in its place in accordance with law. This could be done at once and the new elections might take place in a week's time after that. Surely the University of Bombay can exist for a week without a Syndicate, and even the Hon'ble Member in charge of the Bill will have to admit that, when it is remembered that from 8th December, when the notification about the new Senate appeared, to 17th January, when the Provisional Syndicate was formed —*i.e.*, for more than five weeks—there was no Syndicate in Bombay, and the Vice-Chancellor and the Registrar carried on the executive business of the University without any hitch. There is thus no reasonable ground for undertaking the present legislation for Bombay, while there are several most important considerations against the course adopted by the Government. I therefore beg to move that the Bombay University be excluded from the scope of the Bill."

The Hon'ble MR. RICHARDS said:—"My Lord, I have to ask the Council to reject the amendment which the Hon'ble Member has just put forward. My Lord, that amendment was based on the ground that a special grievance exists in the case of Bombay, and that owing to the withdrawal of certain gentlemen from the elections held by the Faculties of that University proper representatives have not been elected. In his speech last week the Hon'ble Member said that the elections were by a handful of men in each group. He said that the effect of that had been to disfranchise a large number of Fellows, and he left us to conclude that in consequence of these gentlemen having abstained from taking part in the election after obtaining the opinion of lawyers to the effect that these proceedings were illegal, the members of the Provisional Syndicate then elected were not properly representative of the Faculties.

"My Lord, I was struck with what the Hon'ble Member said, and I have gone into the question of how these members of that Provisional Syndicate were elected. I have taken my facts from the plaint lodged by the plaintiffs in the recent proceedings in Bombay, and I think I may presume that they are there stated as favourably as possible for those who are opposed to this Bill. Now, the facts are these, as stated in the plaint. There were to be ten members elected by the Faculties; four were to be elected by the Faculty of Arts, two by the Faculty of Engineering, two by the Faculty of Medicine, and two by the Faculty of Law. The Faculty of Arts consisted of forty-five members

who had to elect four Syndicates. Of these forty-five one protested and withdrew. It cannot reasonably be said that the abstention or withdrawal of that gentleman affected in any way the choice of the members for the Faculty of Arts. We, therefore, get four out of ten without possible criticism. In the Engineering Faculty there was no protest and no withdrawal. In the Faculty of Medicine there were twenty-two electors, of whom two did not vote. There were two Syndics elected by that Faculty, and it can hardly be said that the withdrawal of two of the electors has caused any serious grievance. In Law there were twenty-five electors to elect two Syndics, there were six withdrawals, and no doubt it is quite fair to say that six withdrawals may have affected the results of the election. But have the results of the election been improper or other than could have been desired? The two Syndics elected were a very eminent Judge of the High Court, the Hon'ble Mr. Chandarvarkar, and Mr. Ganput S. Rao, Principal of the Government Law School and Perry Professor of Jurisprudence in Bombay. Those gentlemen were the only gentlemen nominated, and they were elected without opposition, and I suppose there is nobody who knows those gentlemen who can imagine two more fit persons to represent the Faculty of Law.

"My Lord, there is no grievance at all here of substance. The withdrawals have not affected the representation except in one case. In that case they might have done so, but the result there was that two gentlemen were elected who are eminently fitted for the position. Therefore, I submit that there are no special reasons for the exclusion of Bombay from this Bill, and I ask the Council to reject the amendment that has been moved."

The Hon'ble MR. GOKHALE said:—"My Lord, the Hon'ble Member seems to be labouring under a strange misapprehension about the numbers that he has given us. He has given us the total numbers in the various groups, not the numbers actually present. When this Bill was introduced here, I wrote to Bombay asking for the figures of those actually present. I have got them, but I did not care to trouble the Council with them. However, as the Hon'ble Member has mentioned the matter, let me explain what actually happened. In the Faculty of Law there were 11 members present. Of these 6 withdrew. It is quite true that the total Faculty of Law consists of 22, but when this question of legality was raised, many thought the proceedings were illegal and did not care to attend, so that only 11 attended and out of these 6 withdrew. It is absolutely clear that if the 6 had remained they would have elected such persons as they might have cared to do. In the same manner the Faculty of Arts consisted of 45 members, but I understand that only about 20 members were present. The rest did not care to attend owing to the question of legality that was raised. In fact, those who were in favour of the new order of things attended while those who were against the new order of things abstained. Therefore, it cannot be said that only one man was against the election of those 4 members.

"In the Faculty of Engineering, the Faculty consisted almost entirely of Government officers, to whom we do not look for independent action.

"In the Faculty of Medicine too the actual voting was confined to a very small number. Therefore, it is no use giving the total numbers of the different groups and making deductions only of those who openly seceded, which leaves it to be inferred that the rest were in favour of these elections.

"Then as regards the question that the members who have been elected are all right and are fully representative of all interests. I deliberately did not care to raise that question, because it involves a discussion about the qualifications and disqualifications of individuals. As the Hon'ble Member has, however, done it, I must to a certain extent follow his example. It is quite true that the Hon'ble Mr. Chandarvarkar has been elected in the Faculty of Law, but the fact that Mr. Chandarvarkar did not care to defend the suit that was brought against the new Syndicate shows what importance he attaches to the proceedings. Moreover, my Lord, the question is whether the different groups were so formed as to provide for the inclusion in the Syndicate of what may be called independent Indian gentlemen, that is, Indian gentlemen who are not Government servants, and from this standpoint, the composition of the Syndicate is far from satisfactory.

"Now take the Faculty of Arts. All the four men who represent the Faculty of Arts are professors. Now when this Council provided last year that at least half the members of each Faculty should belong to the teaching profession, surely nobody in this Council contemplated that all the seats that were reserved for any Faculty should be appropriated by the teaching element. All four of the men who represent the Faculty are professors, and the Faculty itself has been so composed as to have a very large preponderance of professors.

"Thus the Council will see that there are good reasons to be dissatisfied with the constitution of the Syndicate.

"But whether the *personnel* is satisfactory or not, the point is that the election was proceeded with in spite of illegalities which were pointed out. And my contention is that if there was even one man unjustly disfranchised, the Legislature is not justified in setting aside the legal claims of that one man, no matter what inconvenience might result."

The Council divided :—

Ayes—5.	*Noes—14.*
The Hon'ble Nawab Fateh Ali Khan.	The Hon'ble Mr. H. A. Sim.
The Hon'ble Rai Sri Ram Bahadur.	The Hon'ble Mr. L. Hare.
The Hon'ble Rai Bahadur B. K. Bose.	The Hon'ble Mr. A. D. Younghusband.
The Hon'ble Nawab Saiyid Muhammad.	The Hon'ble Mr. L. A. S. Porter.
The Hon'ble Mr. Gopal Krishna Gokhale.	The Hon'ble Mr. H. Adamson.
	The Hon'ble Mr. E. Cable.
	The Hon'ble Mr. E. N. Baker.
	The Hon'ble Mr. J. P. Hewett.
	The Hon'ble Mr. H. Erle Richards.
	The Hon'ble Sir Denzil Ibbetson.
	The Hon'ble Sir A. T. Arundel.
	The Hon'ble Major General Sir E. R. Elles.
	His Excellency the Commander-in-Chief.
	His Honour the Lieutenant-Governor.

So the motion was negatived.

The Hon'ble MR. RICHARDS moved that the Bill be passed.

The Hon'ble RAI SRI RAM BAHADUR said :—"My Lord, with regard to the motion before the Council I have to say a few words. As has already been pointed out by my friend the Hon'ble Mr. Gokhale, Government ought to have adopted the more proper and the more constitutional method of cancelling the notifications issued and orders and appointments made under the provisions of the Indian Universities Act, the legality of which has been challenged, and ought to have proceeded afresh according to law. The introduction of the Bill now before us shows that the doubts raised against the legality of the action taken under those provisions are not groundless.

"It is a unique procedure for the Government—and for which no emergency has been shown to have arisen—to resort to legislation in order to validate the actions of the Executive which are illegal or at least of doubtful legality. This will create a precedent which is not called for by the exigencies of the case.

"I therefore vote against the passing of the Bill."

The Hon'ble NAWAB SAIYID MUHAMMAD SAHIB BAHADUR said :—"My Lord, I cannot help regretting at the outset that this measure should have been brought forward before the Council. The function of the Legislature is to frame laws, and it is for the duly constituted Courts of Justice to interpret them. If fresh legislation were resorted to whenever the interpretation of any provision of the law was in doubt, there would be no finality as regards any measure passed by the Legislature of the country. It is less than a year that the Indian

Universities Act was passed, and the arrangements now made for carrying on the affairs of the different Universities are all temporary and provisional. But the Act as it stands is binding upon all. The Bill before us merely seeks to validate action already taken under the Act of 1904 to constitute the Faculties and the Syndicates. The Hon'ble the Law Member, in the course of his remarks at the last meeting of the Council, said 'this Council cannot decide on the legality or illegality of the action of the Chancellors.' I quite admit the soundness of this view. But the real point is whether the action of the Chancellors is legal or illegal, and this very issue has been brought before a competent Court of Justice, and it seems to me that a measure of this kind can only follow an authoritative ruling on the interpretation of the present law but ought not to anticipate it.

"I regret I cannot concur in the view that the present state of suspense is likely to paralyse the business of the Universities. That is an argument that applies to every law when it is in dispute, and I venture to think that the Legislature is not invited to step in and to interpret the law by a piece of fresh legislation.

"My Lord, the entire question is one of interpretation of the existing law. The Chancellors have placed upon it a certain interpretation and have acted accordingly. That interpretation, according to other eminent persons, is not in accordance with the law. It is for the Courts of Justice to decide which view is correct, and I submit it is not for the Legislature to appropriate to itself the function of the Law Courts. My Lord, this measure also seeks to restrict the constitutions of the Universities themselves. It is a question of vital importance whether the right of electing the Syndicate should rest with the Senate as a body, or be relegated to the Faculties, in the election of which the Senate has no share. The contention is that the Act of 1904 gives this right to the Senate while the measure before us seeks to deprive that body of the right. As a matter of fact, no opportunity has been given to the Senates to exercise that right or even to establish it."

The Hon'ble MR. GOKHALE said :—"My Lord, I have already spoken thrice on this Bill, but I cannot let it pass without a final word of protest. My Lord, British rule in this country has hitherto been described—and on the whole, with good reason—as the reign of law. A few more measures, however, like the present, and that description will have to be abandoned and another substituted for it, namely, reign of Executive irresponsibility and validating legislation. My Lord, the Government are paying too great a price for what is undoubtedly an attempt to save the prestige of its officers. But is prestige ever so saved? On the other hand, an occasional admission of fallibility is not bad—especially for a strong Government like the British Government. It introduces a touch of the human into what ordinarily moves with machine-like rigidity. It enhances the respect of the people for law, because they are enabled to realize that even the Government respects it. And it strengthens the hold of the Government on the people, because they see that, in spite of its strength, it has a tender and scrupulous regard for the limitations imposed by the Legislature upon it. My Lord, may I, in this connection, without impertinence, say one word about Your Lordship personally? Whatever differences of opinion there may be in the country about some of the measures of Your Lordship's administration, the impression hitherto has been general that during your time the Local Governments and Administrations have had to realize more fully than before that there is a controlling and vigilant authority over them at the head and that this authority will tolerate no irregularities on their part. It is a matter of disappointment that this impression should not have been justified in the present instance. My Lord, public opinion in this country being as feeble as it is, the only two bodies that control the exercise of absolute power by the Executive are the Legislature which lays down the law, and the High Courts which see that the law is obeyed. If now the Government is to destroy the protection which the High Courts afford by means of validating legislation, and if the Legislature is to be reduced to the position of a mere handmaid of the Executive, to be utilized for passing such legislation, what is there left to stand between the people and the

irresponsible will of the Executive? My Lord, I feel keenly this humiliation of my country's Legislature; for though we, Indian Members, have at present a very minor and almost insignificant part in its deliberations, it is after all our country's Legislature. Moreover, I have a feeling of faith that in the fulness of time our position in it will be much more satisfactory than at present, and anything that lowers it in the eyes of my countrymen cannot but be regarded with profound regret. My Lord, I will vote against the passing of this Bill."

His Honour THE LIEUTENANT-GOVERNOR said:—"My Lord, I desire in regard to my own personal opinion to state that I thoroughly agree with the Hon'ble Sir Denzil Ibbetson as to the reasonableness of the action which has been taken by the Chancellors of the Universities in regard to the constitution of the Senates and Syndicates. I also agree with him that the action taken has been undoubtedly in accordance with the spirit of the Universities Act and with the intention of the Legislature in regard to what are called the 'transitory provisions' of that Act. I shall not trouble the Council with any remarks in this connection.

"I shall only detain Hon'ble Members for a few minutes with a view of indicating what action has been taken in the Senate of the University of Calcutta in connection with this matter. Although I may not be able to agree with all that has been said or done in the Senate, and may regret that time has, to some extent, been wasted, yet on the whole I think that the action taken has been, in all the circumstances, reasonable, and has not been characterised on the part of either section of the Senate by a desire to obstruct the business of the University.

"No doubt seems to have suggested itself to the minds of the members of the Calcutta Senate as to the legality of the notifications issued by His Excellency the Chancellor in regard to the formation of Faculties, the election of the members who require to be elected by Faculties, and the election of the Syndicate, until they heard what had taken place in Bombay. There was undoubtedly some dissatisfaction with the constitution of the Syndicate in regard to the exclusion of one or two names; but this was attributable to the particular manner in which certain members of the Senate exercised their votes and not to the directions contained in the notifications. When, however, doubts were thrown in Bombay on the legality of the notifications and the validity of the election of the Syndicate, the minds of certain members of the Calcutta Senate became disturbed. On Friday, the 27th ultimo, my friend Sir Gooroodas Banerji proposed a motion accepting the alleged illegality as a fact and declining to deal with the recommendations which the Syndicate had submitted to the Senate. He has since informed me that he intended to follow up that motion, if it was carried, with a proposal to continue the business of the day by taking up the substance of the Syndicate's recommendations as though they had arisen on the spot instead of having come from the Syndicate. Unfortunately he had given no notice of this second motion; and his first motion was resisted and defeated after the loss of a great deal of time; and the discussion of the amendment, which had become the substantive motion, was adjourned until Friday last. On that date Mr. Sinha was to have moved the following motion, 'As doubts have been raised regarding the validity of the appointment of the Provisional Syndicate, the Senate request His Excellency the Chancellor to take such steps in the matter as may be deemed necessary; and in the meanwhile the Senate do proceed with the current business of the University.' I have quoted the terms of this motion, which I have no doubt would have been adopted by the Senate, because I consider that it is under the circumstances a very reasonable motion, enabling the Senate to go on with the business of the University and leave the question of legality to be settled elsewhere. The motion, however, was withdrawn because of a letter which I had written as Rector of the University to the Vice-Chancellor from this Council Chamber in the morning, informing him of the introduction of this Bill and expressing a hope that the Senate might now go on with its business. That letter was read to the Senate by the Vice-Chancellor; and the Senate, feeling that the reasonable suggestion of Mr. Sinha had been already anticipated by His Excellency the Chancellor, went on to the business of

the day. I may remark that the Revd. Father Lafont had given notice of another motion for the meeting of Wednesday last, questioning the legality of the position of two members of the Syndicate, and proposing that the Senate should take the necessary steps for a valid election of the members to represent the Faculty of Science. His fear was that, as the Faculty of Science does not exist at present under the regulations, the position of these members might be impugned. Finding, however, that the Bill now before this Council would validate the constitution of the Syndicate as it exists, he withdrew his motion. This indicates the *bonâ fides* of his doubts and his desire not unnecessarily to impede the work of the University.

"Another point in the procedure of the Calcutta Senate to which I wish to draw special attention is, that the Senate have fully recognised that the separation of the members of the Senate into Faculties by His Excellency the Chancellor was effected (as the notifications show) for two specific purposes only, namely, firstly for the election of Fellows who require to be elected by the Faculties under section 6 (*b*) in accordance with the provisions of section 12 (*c*), and secondly for the election of the Provisional Syndicate under section 12 (*p*). The Senate have therefore since gone on to constitute Provisional Faculties for all other purposes, under the powers conferred on them by section 12 (*q*). They have not conceived the notion that the notifications of the Chancellor were intended to supersede the powers given to them by section 12 (*q*), but have realised that these notifications were issued for the specific purposes indicated therein.

"The third point which I wish to emphasise in the action of the Senate of the Calcutta University is, that they have gone on to elect Committees under section 12 (*q*), as proposed by the Syndicate, the two sections of the Senate consulting together as to the membership of these Committees, the constitution of which has accordingly been unanimously approved. This course of procedure seems to me to be admirably adapted to the furtherance of University business. The only exception was in the case of a recommendation by the Syndicate that the Syndicate itself should formulate regulations on some more important subjects. The Senate by a small majority decided rather to appoint a Committee of thirteen. There is no doubt that this motion was carried mainly on account of the dissatisfaction to which I have already referred as existing in the minds of some members of the Senate with the membership of the Syndicate. The Syndicate consists of ten members and the Vice-Chancellor. The Registrar also sits on the Syndicate though not as a member of their body In the Committee of thirteen that was formed by the Senate, every member being ballotted for, there were retained the Vice-Chancellor, the Registrar and seven out of ten members of the Syndicate. Three members of the Syndicate had, in consequence of the vote, to give place on the Committee to three others. In one case Surgeon-General Bomford took the place of Lieutenant-Colonel Harris of the Indian Medical Service, it being reasonable that the former should be on this temporary Committee, though he could hardly be on the Syndicate, being so little in Calcutta. In another case an officer, Mr. Russell, who is going on leave, was not selected ; but Mr. P. K. Roy was selected in his place for this work. The third case was the substitution of Mr. Percival for Mr. Wheeler. The only additional name may be regarded as that of the Revd. Father Lafont. The mere statement of the facts shows that the method of election by Faculties produced substantially the same result which would have arisen by the method of election by the whole Senate, and the method adopted of bringing in a name which was omitted more by accident than by design was a reasonable and proper method.

"My Lord, I have mentioned these facts to show that although the business of the Senate of the University of Calcutta might have been a little more promptly disposed of but for the doubts which have arisen in Bombay, yet there has been little manifestation of the spirit of obstruction; and I am glad to say that the preliminary business has been completely disposed of. It seems to me that the work of the Universities will never go on, as surely all of us desire that it should, without something of give and take and courteous consultation among the members of the Senate, and an earnest desire not to

waste time but to get work done. It is because this Bill secures most easily and effectively the carrying on of the work of the University that I strongly support it. I cannot sympathize with what has fallen from the Hon'ble Mr. Gokhale as to the trifling importance of the loss of precious time and of valuable work in connection with the University; and I cannot believe that when Mr. Gokhale looks at this matter more carefully and dispassionately he will be prepared to state such a view as strongly as he has done. He has spoken of the fact that we are accustomed to see the work of the Universities interrupted by such calamities as plague; and he thinks that this fact ought to lead us to believe that the work of the Universities should be interrupted by these doubts regarding the validity of the constitution of the Provisional Syndicate. If we could remove plague as easily as we can solve these doubts, we should be inexcusable for allowing the work of the Universities to be interrupted by plague. It is because I think that it is the duty of this Council to remove these doubts, to prevent the waste of money and of time in litigation, and to facilitate the work of the Universities in its preliminary stages, in accordance with the intention of the Legislature in passing the transitory provisions in the Act last year, that I support the Bill now before the Council."

His Excellency THE PRESIDENT said:—"In spite of the heroics in which the Hon'ble Mr. Gokhale indulged in his concluding speech just now, I venture to think that the truest remark that has been made this morning fell from my Hon'ble Colleague sitting upon my left, when he said that the importance of this matter has been gravely exaggerated. As I understand the case, the question before us is essentially a small one. When we passed our Universities Bill last year, it became necessary to provide for a transitional period before the new constitution came into final operation. For this purpose what are called the transitory provisions were inserted in section 12 of the Act. I confess that I was never very much enamoured of those provisions myself. They contain a number of conundrums almost unintelligible to the mind of the average layman, and certainly unintelligible to myself. But I would remind the Council that they were no part of the original Bill. We owe those transitory provisions in the main to the ingenuity of a learned Judge of the High Court of Calcutta, a Member of this Council a year ago, a member of the Select Committee that was responsible for turning the Bill into its present shape, and one of the most consistent allies of the Hon'ble Mr. Gokhale himself. Mr. Gokhale in one of his speeches said he wondered what Sir Thomas Raleigh would think of our procedure today. I earnestly hope that Sir Thomas Raleigh in his peaceful retreat in England will not bother himself about anything so essentially trivial. But if he is in anxiety about the views of Sir Thomas Raleigh, what must be the mental position of the learned Judge?

"Under one of the sub-sections of this section 12 a Provisional Syndicate was to be appointed to carry on the business of the University and to frame the necessary regulations in the interval before the permanent Syndicate was appointed later on. The Provisional Syndicate was to be appointed by the Senate in such a manner as the Chancellor might direct. Upon this authority the various Chancellors in the various Universities proceeded to act, and the various Provisional Syndicates were elected, not always in the same way. I know nothing of the proceedings that took place at the other Universities, because I was absent from India at the time: neither had I anything to do with the constitution of the Provisional Syndicate here, beyond indicating the method of procedure for the election, as I was by the terms of the Statute bound to do. The Hon'ble Mr. Gokhale is good enough to tell me that my action was irregular throughout. With all respect I must decline to take him as an authority upon a matter of law. I have other legal advisers whose opinions are perhaps equal to his own and whose views do not coincide with his. I knew nothing of the Provisional Faculties or of the elections that they made. The first I heard of it was when I saw their names in the newspapers. Any suspicion, therefore, that the Government at large, or the Chancellor of the Calcutta University in particular, were trying to arrange matters in accordance with their views is absolutely groundless.

We have not any certain knowledge whether our action was even illegal. Reading the Act as a layman I should be very much inclined to say that the action, in Calcutta at any rate, was strictly legal, and such, I believe, is the opinion of the Hon'ble Member who sits upon my left. But even if it was illegal, it is surely quite clear that the illegality was of the most petty description and was due to an ambiguity in the wording of the Act for which the Government were not mainly responsible.

"Now what has happened? The question of legality has been raised, not here, but in Bombay. There the matter seems, I agree with the Hon'ble Member in that respect, to be rather more open to doubt, though, while agreeing with him on that point, I must state that he had no right whatever to say in his speech the other day, and to repeat in one of his speeches today, that the Government by their action had admitted the illegality themselves. That is far from being our position. On the contrary, it was disputed by Mr. Richards throughout.

"Anyhow, the matter was raised in Bombay and was brought before the High Court there. It might equally have been raised here; we had reason to believe that the friends of the Hon'ble Member in this city were waiting to see what happened at Bombay in order to raise the question here. An era of litigation appeared therefore to threaten. And what did litigation mean? It meant not only the sometimes dilatory process before the Courts of Law with which we are familiar in this country, but also suspension of the work of the Universities until the point was settled, perhaps months later on. I quite agree with what has just fallen from His Honour the Lieutenant-Governor on this point. I was surprised to hear the Hon'ble Mr. Gokhale say last week that this did not much matter, that he was even willing that months should be wasted before this question was settled. That phrase would come naturally enough from the lips of a professed enemy of the Government, but it does not come so well from the mouth of a sincere friend of education, which is the light in which we always prefer to regard the Hon'ble Member and in which he always depicts himself in this Chamber. This is the situation that the Government by the ordinary and obvious means placed at their disposal intervened to stop. Thereupon the Hon'ble Member tells us that our action is arbitrary, that we have assumed a position of practical irresponsibility which has produced a most deplorable effect, and just now, in a moving peroration, he even indicated that the reign of law was coming to an end in India, and I am not quite certain that he did not set it down to my discredit that I was to be the Viceroy under whom this disastrous state of affairs was about for the first time to arise.

"Now I need hardly tell Hon'ble Members that when the Hon'ble Mr. Gokhale made these remarks, he made them not for this assembly but for the benefit of his friends outside. The Government, in introducing a validating Bill, to resolve the doubts that have arisen, are not doing anything that they have not done before; there is no novelty in their action; they are not intervening to secure anything for Government which we want and which we ought not to seek. All that we are doing is to intervene to prevent the unfortunate consequences that have already in part resulted, and that might result in an even greater degree, from an ambiguity in the wording of the Bill; and as for the deplorable effect that is alleged to have been produced, I think a much more deplorable effect would have ensued had the Government not interfered, and had they allowed this state of suspended animation, of interrupted work, on the part of the bodies that we spent so much time in constituting last year, to continue.

"Of course the Hon'ble Member sees in our action much more. In his eyes I am afraid that the Government are always guilty of dark deeds, which it is his duty to discover and lay bare. He said, for instance, this morning that what had already happened showed how true were the prophecies of himself and his friends a year ago. He remarked that some of their fears had been more or less realized. Well, I was waiting to discover what those fears were; but he then passed away from the subject. I think it was prudent on his part to introduce these qualifications for this reason. The particular fear in which the Hon'ble

Member habitually indulged last year, and which figured in almost all his speeches, was that the Government was going to pack the Senates of the new Universities. He wrote in his Note of Dissent that 'the net result of the constitutional provisions of the Bill will be to place the Indian element in so hopeless a minority as to dissociate it for all practical purposes from the government of the Universities. This much is clear, the rest is doubtful.' Then in one of his speeches later on, which I remember rebuking at the time, he said that the Senates of the future would be dominantly European with only a slight sprinkling of Indians just to keep up appearances. Now let us see how the fears of the Hon'ble Member have been more or less realized. In the Senate of the Calcutta University, for which I am in the main responsible, the Indians are in a majority over the Europeans of 3; in the Bombay University, which the Hon'ble Member knows so well, the Natives have a majority of 14. In other words, 57 out of 100 is what he described by anticipation as a slight sprinkling of Natives. In Lahore the Natives are in a majority of 3. In fact, the Universities of Madras and Allahabad are the only two Universities upon the Senates of which the Europeans are in the majority; and their majority in Madras is only 4 and in Allahabad only 5.

"The Hon'ble Member has been very eloquent today about the attitude of Government, and I have ventured, I hope without offence, to reply to him. May I suggest to him that he should turn his attention for a moment to the attitude of his own friends? Is he quite sure that a disinterested love of education has been at the bottom of their action in this matter? It is difficult, I think, to believe it of all of them. To do them justice there is a certain class of opponents of Government who have never pretended it for a moment. The object of that class is quite clear and it has been stated in their organs. They desire, in the first place, to discredit the Universities which the Government created last year and to bring their work to a standstill, and, in the second place, they wish to bring about an election of new Provisional Syndicates who would be more in sympathy with the views of the enemies of the Act than those who have been elected, and who might help them in practice to break it down. That, as we all know, is the scheme that has been devised in certain quarters, and it is now about to fail.

"I could not help being a little amused last week when the Hon'ble Member called us to witness that he had been greatly moved by an appeal made by the Lieutenant-Governor last year, that since then he had been exercising all his energies to make our Bill a success, but that he had been diverted from this excellent enterprise by the arbitrary conduct of Government in once again bringing the matter into the arena of controversy. Considering that the whole matter that we are sitting here today to discuss is in consequence of action not taken by the Government but taken by the friends of the Hon'ble Member, this seems to me rather strong.

"Now, however, that this move has failed, I hope that the Hon'ble Member and those who act with him will return to the rôle of true friends of education in this country, and that we may expect his co-operation in future in defeating any further attempts to impair the success of the Act, which I really believe that, equally with ourselves, he has at heart."

The Council divided:—

Ayes—15.

The Hon'ble Nawab Fateh Ali Khan.
The Hon'ble Mr. H. A. Sim.
The Hon'ble Mr. L. Hare.
The Hon'ble Mr. A. D. Younghusband.
The Hon'ble Mr. L. A. S. Porter.
The Hon'ble Mr. H. Adamson.
The Hon'ble Mr. E. Cable.
The Hon'ble Mr. E. N. Baker.
The Hon'ble Mr. J. P. Hewett.
The Hon'ble Mr. H. Erle Richards.
The Hon'ble Sir Denzil Ibbetson.
The Hon'ble Sir A. T. Arundel.
The Hon'ble Major General Sir E. R. Elles.
His Excellency the Commander-in-Chief.
His Honour the Lieutenant-Governor.

Noes—4.

The Hon'ble Rai Sri Ram Bahadur
The Hon'ble Rai Bahadur B. K. Bose.
The Hon'ble Nawab Saiyid Muhammad.
The Hon'ble Mr. Gopal Krishna Gokhale.

So the motion was agreed to.

The Council adjourned to Friday, the 24th February, 1905.

J. M. MACPHERSON,
Secretary to the Government of India,
Legislative Department.

CALCUTTA;
The 13th February, 1905.

APPENDIX.

(*Vide* page 14.)

List of Acts passed by the Governor General in Council to validate action taken by executive authority under Acts of the Legislature.

Year.	No.	Subject.
1865	VIII	To make valid the imprisonment of certain persons arrested under the process of the High Court of Judicature at Fort William in Bengal in the exercise of its ordinary original civil jurisdiction.
1884	XIV	For the validation of decisions passed by certain Settlement-officers in the Punjab.
1884	XV	For the validation of certain licenses to solemnize marriages granted to ministers of religion under Act XXV of 1864.
1886	XIX	To legalize the discharge by the Lieutenant-Governor of the United Provinces of certain functions of the Governor General in Council.
1886	XX, sections 10 & 11.	To validate certain proceedings taken under rules made in Upper Burma.
1888	XVIII, section 6.	To validate proceedings taken by the Financial Commissioner of Burma.
1892	II	To validate certain marriages solemnized under Part VI of the Indian Christian Marriage Act, 1872.
1892	VIII, section 3.	To validate past levy of tolls upon the Lansdowne Bridge.
1894	XV	To validate certain certificates granted to engineers of steam-ships.
1895	XI	To remove certain doubts as to the validity of certain proceedings and acts of certain officers of the Pegu and Tenasserim Divisions in Lower Burma and to prevent their being raised in the future.
1895	XVII	To validate certain marriages solemnized in the Civil and Military Station of Bangalore.
1898	X, section 3.	To confirm certain rules made by the Bombay High Court under the Indian Insolvency Act, 1848.
1899	XV	To validate certain marriages solemnized in the Native States of Pudukkottai and Travancore in India.



SUPPLEMENT TO

The Gazette of India.

No. 7.} CALCUTTA, SATURDAY, FEBRUARY 18, 1905.

OFFICIAL PAPERS

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The* SUPPLEMENT *and* PART VI *of the* GAZETTE *can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.*

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA *is required by Law, or which has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 a.m. on Thursday, the 16th February 1905, based on the India Daily Weather Reports of the period.

The quiet and almost rainless weather which prevailed over the greater part of India during last week continued during most of the week under review. For the four days, the 10th to the 13th, there was hardly any rain over India, though snow was reported from the north-west Himalayas on the 10th, showers in south Tenasserim on the 11th, showers at Mergui and Masulipatam on the 12th, and light falls of snow in Kashmir, and light falls of rain on the Coromandel coast on the 13th.

As early as the 10th the reports showed that a shattered storm existed, and that the weather was unsettled over Persia. On the 11th overcast skies and light rain were reported from Baluchistan, and on the 12th a very shallow depression was entering north-west India from the westward. Further rain had fallen in Baluchistan, the sky was overcast over the Himalayas and snow had commenced in further Kashmir. The reports of the 13th showed that a large shallow low pressure area extended from Gujarat and Sind westward to the Persian Gulf, but the weather over India was hardly affected by it. By the morning of the 14th the low pressure area was both extending eastward and affecting the weather to a considerable extent. Snow had commenced on the Himalayas, and showers of rain had fallen over parts of Sind, Rajputana, the Punjab and the west of the United Provinces—the largest amount reported having been 0·83" at Kurrachee. The reports of the 15th showed that the position of the low pressure area was practically unchanged, but the disturbed conditions were more extensive. Snow had fallen on the hills, and rain over the submontane districts of north-west India, Rajputana and the Gangetic Plain. On the 16th the depression was better defined and lay in the neighbourhood of Saugor and Sutna. Heavyish snow had fallen on the outer Himalayas and rain over a considerable

part of northern and central India. The largest amounts reported were about 1·00" at Dehra Dun, Lucknow and Cawnpore, and over 0·50" at Gaya and Roorkee.

The rainfall table shows that effective rain was received during the week in the following divisions and subdivisions, *viz.*, the Burma Coast, the East and West Himalayas and Sub-Himalayas, the North-West Dry Area and Baluchistan divisions, and the Patna, Cawnpore, Waltair, Ranchi and Jaipur subdivisions, the average actual fall ranging from 1·20" in the Simla subdivision to 0·15" in the Burma Coast division. In all other parts of the Indian region except those mentioned above, the week's rainfall was actually or practically *nil*. In the case of most of the divisions which received rain the fall was slightly heavier than usual and the seasonal fall over northern India is this week more largely in excess in several parts of the country than it was last week.

At the close of the week conditions were unfavourable and promised further rain over north-east India while over Persia, Baluchistan and the north-west frontier districts the weather was slightly more settled than of late.

RAINFALL DIVISION WITH REPRESENTATIVE STATION.	Rainfall sub-division named after representative station.	RAINFALL DATA FOR WEEK ENDING ON 16TH FEBRUARY 1905.			RAINFALL DATA FROM 2ND DECEMBER 1904 TO 16TH FEBRUARY 1905.			SEASONAL PERCENTAGE DEPARTURE FROM NORMAL.	
		Average actual rainfall.	Average normal rainfall.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall.	Excess or defect in inches.	This week.	Last week.
		Inches.	Inch.	Inch.	Inches.	Inches.	Inches.		
1. Burma Coast (Rangoon).	...	0·15	0·09	+0·06	0·45	0·79	− 0·34	− 43	− 57
2. Burma Wet (Bhamo).	...	0·02	0·04	−0·02	0·84	0·73	+ 0·11	+ 15	+ 19
3. Burma Dry (Mandalay).	...	0·01	0·06	−0·05	0·51	0·47	+ 0·04	+ 9	+ 22
4. Delta of Bengal	Narayanganj	0	0·33	−0·33	0·56	1·48	− 0·92	− 62	− 51
	Calcutta	0·01	0·29	−0·28	1·23	1·04	+ 0·19	+ 18	+ 63
5. Brahmaputra Valley (Sibsagar).	...	0·02	0·38	−0·36	0·84	1·91	− 1·07	− 56	− 46
6. Himalayas and Sub-Himalaya, East.	Dinajpur	0·26	0·15	+0·11	0·47	1·00	− 0·53	− 53	− 75
	Darbhanga	0·36	0·18	+0·18	1·10	1·16	− 0·06	− 5	− 24
	Bahraich	0·29	0·30	−0·01	2·70	2·03	+ 0·67	+ 33	+ 39
7. Indo-Gangetic Plain, East.	Burdwan	0·02	0·33	−0·31	1·96	0·84	+ 1·12	+133	+280
	Patna	0·21	0·22	−0·01	1·44	1·14	+ 0·30	+ 20	+ 34
8. Himalayas and Sub-Himalaya, West.	Simla	1·20	0·90	+0·30	10·31	6·27	+ 4·04	+ 64	+ 70
	Ludhiana	0·58	0·62	−0·04	5·72	4·02	+ 1·70	+ 42	+ 51
9. Indo-Gangetic Plain, West.	Cawnpore	0·53	0·21	+0·32	2·59	1·59	+ 1·00	+ 63	+ 49
	Lahore	0·03	0·29	−0·26	2·32	2·20	+ 0·12	+ 5	+ 20
10. N.-W. Dry Area (Bikaner).	...	0·17	0·14	+0·03	1·65	1·32	+ 0·33	+ 25	+ 25
11. Baluchistan (Quetta)	...	0·78	0·47	+0·31	5·28	3·81	+ 1·47	+ 39	+ 35
12. East Coast, North	Waltair	0·18	0·13	+0·05	2·04	1·28	+ 0·76	+ 59	+ 62
	Cuttack	0	0·37	−0·37	1·15	1·14	+ 0·01	+ 1	+ 49
13. East Satpuras	Ranchi	0·22	0·37	−0·15	2·50	0·96	+ 1·54	+160	+286
	Raipur	0	0·20	−0·20	0·78	0·83	− 0·05	− 0	+ 24
	Jubbulpore	0	0·22	−0·22	0·76	1·37	− 0·61	− 45	− 34
14. Central India Plateau.	Jhansi	0·06	0·19	−0·13	1·87	1·54	+ 0·33	+ 21	+ 34
	Jaipur	0·37	0·05	+0·32	1·39	0·85	+ 0·54	+ 64	+ 28
	Indore	0	0·03	−0·03	0·04	0·53	− 0·49	− 92	− 92
15. West Coast	Calicut	0	0·15	−0·15	1·15	3·09	− 1·94	− 63	− 61
	Bombay	0	0·02	−0·02	0	0·18	− 0·18	−100	−100
16. Gujarat	Ahmedabad	0	0·06	−0·06	0·05	0·20	− 0·15	− 75	− 64
	Rajkot	0	0·01	−0·01	0·05	0·20	− 0·15	− 75	− 74
17. West Satpuras (Akola).	...	0	0·06	−0·06	0·09	0·88	− 0·79	− 90	− 89
18. Deccan	Bellary	0	0·01	−0·01	0·09	0·54	− 0·45	− 83	− 83
	Bijapur	0	0·03	−0·03	0	0·30	− 0·30	−100	−100
	Hyderabad	0·03	0·05	−0·02	0·03	0·20	− 0·17	− 85	−100
19. South India	Mysore	0	0·03	−0·03	0·05	0·29	− 0·24	− 83	− 81
	Madura	0	0·33	−0·33	1·41	3·26	− 1·85	− 57	− 52
20. East Coast, South (Madras).	...	0·04	0·32	−0·28	9·77	10·97	− 1·20	− 11	− 9

W. L. DALLAS,

for Meteorological Reporter to the Government of India and Director General of Indian Observatories.

J. WILSON,

Officiating Secretary to the Government of India

SIMLA:

The 16th February 1905.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 11th February 1905.

Madras.—There was light rain during the week in parts of the Circars, but none elsewhere. Irrigation supplies are insufficient in parts throughout the Presidency except in portions of the Circars and in the hills. Ploughing, sowing, and transplanting are in progress. The standing crops are withering in parts throughout the Presidency except in parts of the Circars, Anantapur, and in the hills. Harvests continue with poor to fair outturn. Pasture is insufficient except in Vizagapatam, Tanjore, Malabar, and in the hills. Fodder is procurable, but is scanty in parts of the Circars, the Deccan, Chingleput, South Arcot, North Arcot, Salem, Tanjore, and Madura. The condition of cattle is generally good. The prices of rice are stationary in nine districts; have fallen in three others; and have slightly risen in the rest. The prices of millets have fluctuated as follows:—Ragi has fallen in nine districts; has slightly risen in nine others; and is stationary in the rest. Cholam has fallen in eight districts; has slightly risen in four others; and is stationary in the rest. Cumbu has fallen in four districts; has slightly risen in five others; and is stationary in the rest.

Bombay.—There was no rain during the week. The rainfall is insufficient in parts of Gujarat and the Deccan. The standing crops have been slightly damaged by blight in parts of Poona and by frost in parts of Sindh, Gujarat, Nasik, Rajkot, Wadhwan, and Baroda; they are suffering from insufficient moisture in parts of Broach, Nasik, Poona, and the Karnatak; and are generally in good condition elsewhere. Threshing of autumn crops is completed in Kanara and continues in parts of Khandesh, Nasik, and Poona. Harvesting of spring crops is in progress in parts of Broach, the Deccan, and the Karnatak. Cotton has been slightly damaged by blight in parts of Bijapur; by frost in parts of Ahmedabad, Kaira, and Wadhwan; and are withering in parts of the Karnatak and Baroda. Picking is nearly completed in Thar and Parkar and continues in parts of Ahmedabad, Broach, Khandesh, and Wadhwan. The fodder supply is sufficient except in parts of Sindh, Broach, Khandesh, Nasik, Satara, and Baroda. The water-supply is adequate except in parts of Nasik, Satara, Bijapur, and Baroda. Prices have risen in five districts; fallen in one district; and are stationary elsewhere. The daily average numbers on relief works in Kaira for the week ending the 4th instant were:—workers 1,763; dependants 143; gratuitously relieved in villages 11; total 1,917. Test works have been opened in Broach.

Bengal.—The rainfall during the week was light and scattered. The standing crops have suffered from frost in some places; prospects are otherwise favourable. There is no want of fodder or water. The price of common rice has risen in seven districts, has fallen in six, and is stationary in the remainder.

United Provinces.—Rain has fallen in nineteen districts accompanied by falls of snow in Almora and Garhwal. Serious injury to all crops from the frosts of last week is reported from all the Bundelkhand districts, Etah, Unao, Gonda, and Partabgarh. The *arhar* crop has also been entirely destroyed or almost so in Aligarh, Muttra, Mainpuri, Budaun, Sitapur, Cawnpore, Moradabad, Bulandshahr, Etawah, Shahjahanpur, Hardoi, Kheri, Bahraich, Lucknow, Unao, Rai Bareli, Fatehpur, and Allahabad; the extent of the damage in the remainder of the provinces varies from six annas to twelve annas. The staple crops have also suffered seriously especially in Aligarh, Sitapur, Rai Bareli, Allahabad, Benares, and Ghazipur The tobacco crop is reported to have been destroyed in Moradabad, Bulandshahr, Mainpuri, and Budaun. Rust and insects have also attacked the crops in a few districts. Fodder is reported scarce in Hardoi. Prices are rising considerably throughout the provinces.

Punjab.—Slight rain fell during the week in Hissar, Ambala, Ferozepore, and Lahore. Prices of most food grains rose slightly during the week in Ambala, Jullundur, Amritsar, Rawalpindi, and Mianwali; fell in Shahpur; and were stationary elsewhere. Sugarcane is being cut in Shahpur. Ploughings for the next autumn crops in Lahore and Amritsar and for extra spring crops in Amritsar are in progress; also pressing of sugarcane in Jullundur, Ferozepore, Lahore, and Amritsar. Extra spring crops are being sown in Ambala. The condition and prospects of the standing crops are good to average in Jullundur and Rawalpindi, and fair on unirrigated lands in Hissar. The outturn of sugarcane is average. The standing crops have been damaged to some extent by severe cold and frost in several districts. Cattle are generally in good condition. Fodder is sufficient in all districts except in parts of Lahore, Shahpur, and Mianwali.

North-West Frontier Province.—There was no rain during the week. Snow has injured the sugarcane and gram crops in Bannu. Sowings of vegetable and sugarcane are

in progress in Bannu. The condition of cattle is average in Dera Ismail Khan and fair elsewhere. The crops are unusually backward owing to the severe weather. The stocks of food grains are sufficient. Fodder is procurable. Prices are rising slightly.

Burma.—Slight rain fell in Tavoy and Mergui and in several districts of Upper Burma during the week. Reaping of wet weather paddy is practically finished and threshing and winnowing continue in places. Sowing of dry weather paddy has commenced in Magwe and Lower Chindwin and progresses elsewhere. Reaping of juar is completed in Pakokku and approaches completion at other centres. Sowing of onions is progressing. The crop prospects are on the whole good, but paddy is reported to be threshing out light in some parts. The price of paddy has risen slightly in four districts and fallen slightly in three others; otherwise it is unchanged.

Central Provinces.—The weather has been clear and cold with no rain during the week. The spring crops are generally in good condition, but damage by frost is reported from Saugor, Damoh, Jubbulpore, Mandla, Seoni, Narsinghpur, Hoshangabad, Betul, Chhindwara, and Basim, and by cloudy weather from Raipur. The damage is reported to be serious in Saugor and less so in Damoh, Jubbulpore, Narsinghpur, and Hoshangabad. The harvesting of spring crops is in progress. Scarcity of fodder and water is reported from Betul and Amraoti; of fodder in Saugor; and of water in the Katol tahsil of Nagpur. Prices have risen further in the northern districts, but elsewhere they are fairly steady.

Assam.—There was slight rain during the week in Lakhimpur, but none elsewhere. Hoeing and pruning of tea continue. Harvesting of late rice is finished and the outturn is generally good. Gathering of pulses, mustard, and cotton; pressing of sugarcane; and ploughing for early and late rice and jute are in progress. The outturn of cotton is generally good. The prospects of mustard, pulses, and sugarcane are fair. Prices—common rice—Silchar 19; Sylhet 18; Dhubri, Gauhati, Tezpur, Nowgong, and Sibsagar 16; and Dibrugarh 14 seers per rupee.

Mysore.—Prices are generally steady. The standing crops are in fair condition in Kadur, Shimoga, and in parts of the Mysore district. The prospects of the season are fair in Bangalore and Shimoga, but indifferent in other parts of the Province. Cattle are healthy. Water and fodder are available except in parts of the Tumkur, Mysore, and Chitaldroog districts, where they are getting scarce.

Coorg.—Picking of coffee and threshing of rice continue. Prices of food grains are stationary. Water and fodder are sufficient.

Hyderabad.—There was no rain during the week. The spring harvest is in progress, but the crops are reported to be in bad condition in seven taluqs and are withering in four others. Late rice is being weeded and sowings are almost finished. The crop is reported to be withering in one taluq. Scarcity of fodder is reported from fourteen taluqs and of water from ten. Prices—wheat 13½; rice 9¼; and juar 22¼ seers per rupee.

Rajputana.—The watering of spring crops is in progress. Damage to the crops from frost or blight is reported from most parts of Rajputana. Agricultural stock is generally in fair condition. The fodder supply is sufficient. Prices are rising in thirteen States; falling in two; and are steady elsewhere.

Central India.—There was no rain during the week. Agricultural operations are in progress. The standing crops are in partially good condition in Bhopawar and are indifferent to fair elsewhere, much injury having been caused to them by the recent severe cold. Agricultural stock and pasturage are in fair to good condition. Prices are low in Gwalior and are rising elsewhere. The opium crop is in bad condition in Indore, Bhopal, and Malwa, and has been damaged by frost in Gwalior and Bhopawar.

Kashmir.—The weather is snowy and extremely cold. Prices are almost stationary.

Jammu.—Slight rain fell in Kathia, Udhampur, Samba, Riasi and the Keshtwar tahsils during the week. Prices are unchanged. Wheat sells from 13 to 24 and maize 14 to 38 seers per rupee. The condition of the standing crops is fair. Fodder is sufficient.

Nepal.—Rainfall 0·21. The weather has been frosty and very cold. The standing crops are in good condition. The price of rice is 7 seers per rupee.

J. WILSON,

Officiating Secretary to the Government of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

GENERAL.

Information as to appointments of Assistant Engineers to the Indian Public Works Department, 1905.

1. The Secretary of State for India in Council will, in the summer of 1905, make **not less than eleven** appointments of Assistant Engineers to the Public Works Department of the Government of India, in addition to those to be made from the Royal Indian Engineering College at Coopers Hill.*

In making these appointments he will act with the advice of a Selection Committee, including at least one eminent representative of the Engineering profession.

2. Applications for the appointments must be made on a printed form to be obtained from the Secretary, Judicial and Public Department, India Office, Whitehall, London, S. W., and to be returned to him not earlier than 1st March 1905, or later than **Monday, the 1st May 1905.**

No applications received after the latter date will be considered.

3. The age of Candidates must be not less than 21, or more than 24 years on the 1st July 1905.

4. Every candidate must be a British subject of European descent, and at the time of his birth his father must have been a British subject, either natural-born or naturalised in the United Kingdom. The decision of the Secretary of State in Council as to whether a candidate satisfies this condition shall be final. He must also be of good moral character and sound physique.

5. Candidates must have obtained one of the University degrees mentioned in Appendix I, or such diploma or other distinction in Engineering at some Institution connected with one of the Universities named as may, in the opinion of the Vice-Chancellor of that University, be approximately equivalent thereto.

6. They must further have had at least one year's experience as assistant in the preparation of the designs for, or in the execution of, some engineering work of importance.

The Secretary of State may, however, if he thinks fit, relax this rule so as to allow the period of one year to be completed before the departure of a Candidate for India in October 1905. (*See* paragraph 10 below.)

7. Candidates must be prepared, if called upon, to attend at the India Office, at their own expense, for personal interview with the Selection Committee.

8. They will further be required before final appointment by the Secretary of State in Council to appear before the Medical Board at the India Office for examination as to their physical fitness for service in India.

A copy of the "Regulations as to the Physical Examination" of candidates for Indian appointments will be forwarded on application to the Under Secretary of State.

9. Candidates will also be required, before final appointment, to satisfy the Secretary of State, in such manner as he may determine, of their ability to ride.

10. They will on appointment be provided with free first class passages to India, and they will be expected to proceed thither in the month of October 1905.

Their pay will begin from the date of their landing in India.

11. They will enter the Service as Assistant Engineers, third grade, on a salary of R4,200 per annum, and they will receive the same salary and privileges as the Assistant Engineers passing out of the Royal Indian Engineering College at Coopers Hill in the same year.

They will be graded in the Department immediately below these last.

* * * * * * *

APPENDIX I.

LIST OF DEGREES REFERRED TO IN PARA. 5.

University of London.—B.Sc. (Engineering).

University of Cambridge.—B.A. (Mechanical Sciences Tripos).

University of St. Andrews.—B.Sc. (Engineering).

* *Note.*—It is not proposed to make any appointments of Assistant Superintendent in the Telegraph Department in 1905, otherwise than from the Royal Indian Engineering College at Coopers Hill.

University of Glasgow.—B.Sc. (Engineering).

University of Edinburgh.—B.Sc. (Engineering).

University of Dublin.—B.A.I.

Royal University of Ireland.—B.E. and M.E.

University of Wales.—B.Sc. (Engineering), provided that Mathematics be passed at the final examination for the degree.

The late Victoria University.—B.Sc. (with honours in Engineering).

Any other degree of a University in the United Kingdom which may hereafter be recognised by the Council of the Institution of Civil Engineers as exempting from passing the examination for Associate Membership.

For Office use only.
No.
Ackd.

INDIAN PUBLIC WORKS DEPARTMENT.

Form to be filled up by Candidates for appointment as Assistant Engineer, 1905.

No person will be considered as a Candidate from whom the Secretary, Judicial and Public Department, India Office, Whitehall, London, S.W., shall not have received, on or before Monday, the **1st May 1905** at latest, an application on this form.

The Application Form should not, however, be sent to him before the 1st March 1905.

If Candidates who fill up and return the Application Form do not receive an acknowledgment of it within four complete days, they should communicate with the Secretary, Judicial and Public Department.

INDIA OFFICE,
November 1904.

1	Name in full.
2	Address. *(Any alteration to be notified to the Secretary, Judicial and Public Department, India Office, Whitehall, London, S.W.)*
3	Date of Birth *(In the event of the Candidate's selection, he will be required to produce a Birth Certificate or such other evidence as to date of birth as may be considered satisfactory.*
4	Profession or occupation of father; and whether at the time of the Candidate's birth his father was a British subject, either natural-born or naturalised in the United Kingdom.
5	(*a*) Parentage of father, showing that he was of European descent.
	(*b*) Parentage of mother, showing that she was of European descent.
6	The names of any near relatives who have been, or are now, in the service of the Indian Government and the appointments at present, or immediately before retirement or decease, held by them.

7	**All Institutions where educated, since the age of 15, with dates, distinguishing whether or not you were in residence at such Institutions.**
	From *to* *at* *From* *to* *at* *From* *to* *at* *From* *to* *at*
8	Degree, diploma, or other distinction equivalent thereto in Engineering, with name of Institution at which obtained.
9	Details as to any Prizes, University Honours, etc.
10	Experience in the preparation of designs for or in the execution of, some Engineering work of importance, stating with whom obtained, with dates and addresses.
11	Whether married or single.
12	Names and Addresses of persons (not more than three) who will testify (if applied to) as to conduct and character during the last four years. *(References will not be accepted from persons who are related to the Candidate or have no personal knowledge of the Candidate.)*

Signature

Date 190 .

Statement of Approximate Gross Earnings of Indian Railways.

WHOLESALE AND RETAIL PRICES IN THE FIRST HALF OF JANUARY 1905 OF

Rice	Maize	Turmeric
Wheat and flour	Gram and pulse	Grass and straw
Barley	Ghi	Jawar stalks
Jawar and bajra	Sugar	Bhusa
Ragi	Salt	Sheep, goats, and bullocks
Kangni	Tobacco	

GOVERNMENT OF INDIA

FINANCE AND COMMERCE DEPARTMENT

WHOLESALE PRICES FOR THE FIRST HALF OF JANUARY

DISTRICTS	RICE, UNHUSKED		RICE, HUSKED		WHEAT		FLOUR (WHEAT)		BARLEY		JAWAR	
	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904
Burma*—												
Tenasserim—												
Mergui	...	...	...	...	...	...	...	...	...	...	...	...
Tavoy	...	...	27·59	29·22	...	...	...	...	...	...	...	...
Moulmein and Amherst	...	...	35·16	35·55	55·65	55·65	...	...	...	...	...	...
Pegu (deltaic)—												
Rangoon	...	...	26·23	21·92	27·12	27·12	...	...	...	...	...	...
Thôngwa	...	...	31·68	31·68	...	...	...	...	...	...	...	...
Bassein	...	...	31·07	41·29	...	...	...	...	...	...	...	...
Pegu (inland)—												
Henzada	...	...	30·19	27·59	...	...	...	...	...	...	...	...
Toungoo	...	...	26·89	26·89	...	...	...	...	...	...	...	...
Upper Burma—												
Mandalay	...	...	33·16	32·49	21·05	37·21	...	...	...	...	...	...
Bamo	...	...	...	...	...	...	...	...	...	...	...	...
Pakôkku	...	...	32	38·1	...	...	...	...	...	...	...	...
Arakan—												
Kyaukpyu	...	...	...	...	...	...	...	...	...	...	...	...
Akyab	...	...	30·77	33·33	...	...	...	...	...	...	...	...
Assam—												
Brahmaputra—												
Goálpára	12·5	12·5	25	25	...	...	...	...	...	...	...	...
Gauhati	...	...	26·25	23·75	...	...	...	...	...	...	...	...
Bengal*—												
Eastern—												
Chittagong	...	...	28·75	27·5	...	...	...	...	...	...	...	...
Dacca	...	...	26·25	25	24·37	22·5	...	...	14·37	22·5	...	...
Deltaic—												
Midnapur	...	...	...	...	...	...	...	...	...	...	...	...
Calcutta	...	...	40	40	30	30	...	...	23·75	25	...	23·75
Central—												
Bardwan	...	...	26·25	30	...	...	...	...	...	...	...	...
Pabna	...	...	27·19	22·81	22·5	24·22	...	...	...	...	...	...
Northern—												
Rangpur	...	...	24·37	24·37	30	33·33	...	...	...	...	...	...
Orissa—												
Cuttack	...	...	24·22	21·87	27·19	·25	...	...	...	...	...	...
Bihár, south—												
Patna	...	...	22·19	26·25	23·12	25·62	...	...	13·12	13·12	...	16·25
Bihár, north—												
Bhágalpur	...	...	24·37	28·75	24·37	26·25	...	...	15·62	20	...	...
Muzaffarpur	...	...	26·56	25	26·56	25	...	...	13·75	14·53	...	...
United Provinces:												
(a) AGRA—												
Eastern—												
Benares	15·83	15·99	31·93	27·13	25·47	25·78	31·93	31·04	15·47	17·5	15·47	17·92
Central—												
Cawnpore	18·33	17·4	25·78	30·78	28·54	25	·25·78	29·11	12·92	16·67	12·92	15·99
Jhánsi	18·18	20	35·57	43·23	25·36	28·59	...	...	15·21	14·84	15·21	15·36
Western—												
Meerut	...	...	36·35	36·46 to 50	24·17	24·22	27·38	29·58	14·79	17·03	15·99	15·99
Agra	15	23·59	55·16	47·03	26·56	25	32·66	28·54	14·37	15·68	16·46	15·1
Submontane, west—												
Shahjahánpur	14·22	...	...	...	22·34	24·53	...	...	13·59	14·22	14·27	...
(b) OUDH—												
Southern—												
Lucknow	16·25	18·12	28·59	33·33	24·37	24·58	28·59	30·73	12·13	16·3	12·5	17·19
Northern—												
Fyzabad	15·42	18·12	36·25	38·75	26·09	25	...	...	13·18	15·86	...	16·87

* The figures under "Rice, husked" represent the prices of common rice

(*The figures state prices in rupees per ten maunds*)

Bajra		Ragi		Maize		Gram		Arhar dál		Ghi		Districts
1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	
												Burma—
												Tenasserim—
...	...	...	...	...	...	...	...	...	...	...	...	Mergui
...	...	...	...	...	...	...	...	...	...	...	...	Tavoy
...	...	...	...	...	...	40·76	40·76	50	50	...	...	Moulmein an l Amherst
												Pegu (deltaic)—
...	...	...	...	...	...	20·25	23·88	30·77	25·4	...	...	Rangoon
...	...	...	...	...	...	...	...	...	...	...	...	Thôngwa
...	...	...	...	...	...	28·19	37·65	...	...	...	...	Bassein
												Pegu (inland)—
...	...	...	...	27·05	...	26·89	...	45·71	45 71	...	...	Henzada
...	...	...	...	...	...	36·99	36·99	...	...	...	...	Toungoo
												Upper Burma—
...	...	...	...	14·22	...	26·56	31·53	40·76	45·39	...	...	Mandalay
...	...	...	...	...	...	...	...	...	...	...	...	Bamo
...	...	...	...	...	...	16·67	30·05	40·25	41·29	...	...	Pakôkku
												Arakan—
...	...	...	...	...	...	...	...	...	...	...	...	Kyaukpyu
...	...	...	...	...	...	38 1	40	50	50	...	...	Akyab
												Assam—
												Brahmaputra—
...	...	...	...	...	...	...	...	...	...	...	...	Goálpára
...	...	...	...	...	...	...	...	...	...	...	...	Gauhati
												Bengal—
												Eastern—
...	...	...	...	...	...	33·75	31·25	37·5	42·5	360	360	Chittagong
...	...	...	...	...	...	24·37	25	22·5	29·37	450	400	Dacca
												Deltaic—
...	...	...	...	...	...	{ 25 to 32·5	26·25 to 30 }	35	40	345	330	Midnapur
26·25	26·25	...	...	22·5	23·75	27·5	25	40	42·5	370	390	Calcutta
												Central—
...	...	...	...	...	...	22·5	{ 23·75 and 25 }	30	35·62	335	320	Bardwan
...	...	...	...	...	...	25	26·56	33·12	40·78	520	530	Pabna
												Northern—
...	...	...	...	...	20	22·5	24·37	38·75	37·81	350	329·06	Rangpur
												Orissa—
...	...	...	...	...	...	20·62	20·94	18·28	25	337·5	318·75	Cuttack
												Bihár, south—
...	...	...	...	15	15	18·12	17·19	20	21·87	300	290	Patna
												Bihár, north—
...	...	...	...	13·75	13·75	19·37	20	26·25	33·12	330	316·87	Bhágalpur
...	...	15 94	13·91	18·75	13·91	20·94	19·06	23·44	29·53	304·69	278·12	Muzaffarpur
												United Provinces:
												(a) AGRA—
												Eastern—
17·08	17·08	...	...	13·85	15·62	19·58	17·71	28·07	34·27	345·05	317·13	Benares
												Central—
17·03	15·05	...	...	13·8	15·05	17·03	18·59	...	...	320	290·88	Cawnpore
17·97	18·18	...	...	...	12·5	17·97	16·3	...	...	309·63	301·15	Jhánsi
												Western—
18·18	17·81	...	...	14·27	15·99	15·68	18·18	20·47	26·67	304·69	304·74	Meerut
19·53	15·68	...	...	14·27	17·03	18·44	19·37	28·07	33·07	304·69	290·83	Agra
												Submontane, west—
16·09	...	...	...	12·5	...	18·59	20·94	...	...	{ 330 and 340 }	320	Shahjahánpur
												(b) OUDH—
												Southern—
13·38	19·06	...	...	12·5	15·36	20	20	...	...	315	310	Lucknow
												Northern—
...	20	...	...	15·31	15	17·6	18·12	...	...	340	340	Fyzabad

WHOLESALE PRICES FOR THE FIRST HALF OF JANUARY—*continued*

Districts	Sugar, raw (*Gúr*)		Salt		Tobacco leaf		Turmeric		Grass		Straw	
	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904
Burma—												
Tenasserim—												
Mergui	...	...	17·53	18·56	...	...	...	...	...	...	...	...
Tavoy	...	...	22·51	22·54	...	...	...	...	...	...	...	...
Moulmein and Amherst	...	...	18·77	18·77	...	...	...	...	...	...	...	...
Pegu (deltaic)—												
Rangoon	...	...	17·39	19·05	...	...	...	...	...	...	...	...
Thôngwa	...	...	22·46	22·46	...	...	...	...	...	...	...	...
Bassein	...	...	22·61	22·61	...	...	...	...	...	...	...	...
Pegu (inland)—												
Henzada	...	...	21·26	24·71	...	...	...	...	...	...	...	...
Toungoo	...	...	24·24	24·24	...	...	...	...	...	...	...	...
Upper Burma—												
Mandalay	...	...	22·54	24·24	...	...	...	...	...	...	...	...
Bamo	...	...	...	...	...	...	...	...	...	...	...	...
Pakôkku	...	...	24·71	24·71	...	...	...	...	...	...	...	...
Arakan—												
Kyaukpyu	...	...	...	...	...	...	...	...	...	...	...	...
Akyab	...	...	25	26·67	...	...	...	...	...	...	...	...
Assam—												
Brahmaputra—												
Goálpára	60	60	...	...	...	...	...	...	...	...	...	...
Gauhati	...	...	...	...	...	...	...	...	...	...	...	...
Bengal—												
Eastern—												
Chittagong	55	65	27·5	26·25	75	122·5	...	...	...	...	...	...
Dacca	62·5	70	29·37	32·5	70	75	...	...	3·75	3·12	...	...
Deltaic—												
Midnapur	50 to 52·5	44·37	28·75	29·37	70 and 90	86·25 and 120	...	...	...	...	5	6·25
Calcutta	47·5	42·5	26 25	26·25	80	80	...	...	11·25	10	8 75	10
Central—												
Bardwan	47·5	40	27·5	28·75	...	...	...	...	...	...	4·37	4·37
Pabna	50	47·5	30	32·66	110	112·5	...	...	...	...	8 75	10
Northern—												
Rangpur	47·5	48·75	31·25	33·33	52·5	62·19	...	...	1·87	1·87	7·5	7·5
Orissa—												
Cuttack	41·25	41·25	25	25	42·5	42·5	...	...	4·37	4·37	5	4·37
Bihár, south—												
Patna	35	32·5	31·25	30	35	40	...	...	3·12	3·12	3·75	4·37
Bihár, north—												
Bhágalpur	32·5	32·81	29·37	31·56	60	50	...	...	...	...	...	...
Muzaffarpur	36·25	26·56	31·87	31·87	80	80	...	...	...	...	...	...
United Provinces:												
(a) Agra—												
Eastern—												
Benares	36 67	37·97	...	...	...	...	...	...	...	...	...	...
Central—												
Cawnpore	36·35	36·35	...	...	55	57·5	70	55	...	...	...	...
Jhánsi	41·63	44·69	...	...	...	...	80	57·13	...	...	...	...
Western—												
Meerut	...	...	...	...	...	...	...	...	...	...	...	...
Agra	41·87	38·07	...	...	80	80	45	45	5	5	5	5
Submontane, west—												
Shahjahánpur	...	38·12	...	...	...	...	85 and 90	60 and 65	...	...	...	...
(b) Oudh—												
Southern—												
Lucknow	35	32·5	...	...	60	60	...	...	3·12	3·33	5	...
Northern—												
Fyzabad	30·78	36·87	...	...	...	...	...	...	...	...	...	...

(The figures state prices in rupees per ten maunds)

Jawar stalks		Bhusa		Sheep, per score		Goats, per score		Plough bullocks, per pair		Districts
1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	
										Burma—
										Tenasserim—
...	...	...	...	...	...	...	...	...	...	Mergui
...	...	...	...	...	...	...	...	...	...	Tavoy
...	...	...	...	...	...	...	...	...	...	Moulmein and Amherst
										Pegu (deltaic)—
...	...	...	...	...	...	...	...	...	...	Rangoon
...	...	...	...	...	...	...	...	...	...	Thôngwa
...	...	...	...	...	...	...	...	...	...	Bassein
										Pegu (inland)—
...	...	...	...	...	...	...	...	...	...	Henzada
...	...	...	...	...	...	...	...	...	...	Toungoo
										Upper Burma—
...	...	...	...	...	...	...	...	...	...	Mandalay
...	...	...	...	...	...	...	...	...	...	Bamo
...	...	...	...	...	...	...	...	...	...	Pakôkku
										Arakan—
...	...	...	...	...	...	...	...	...	...	Kyaukpyu
...	...	...	...	...	...	...	...	...	...	Akyab
										Assam—
										Brahmaputra—
...	...	...	...	...	...	...	...	...	...	Goálpára
...	...	...	...	...	...	...	...	...	...	Gauhati
										Bengal—
										Eastern—
...	...	...	...	...	...	...	...	...	...	Chittagong
...	...	...	...	...	...	...	...	...	...	Dacca
										Deltaic—
...	...	...	...	...	...	...	...	...	...	Midnapur
...	...	...	...	...	...	...	...	...	...	Calcutta
										Central—
...	...	...	...	...	...	...	...	...	...	Bardwan
...	...	...	...	...	...	...	...	...	...	Pabna
										Northern—
...	...	...	...	...	...	...	...	...	...	Rangpur
										Orissa—
...	...	...	...	...	...	...	...	...	...	Cuttack
										Bihár, south—
...	...	...	...	...	...	...	...	...	...	Patna
										Bihár, north—
...	...	...	...	...	...	...	...	...	...	Bhágalpur
...	...	...	...	...	...	...	...	...	...	Muzaffarpur
										United Provinces:
										(a) Agra—
										Eastern—
...	...	...	...	...	...	...	...	...	...	Benares
										Central—
...	...	...	...	70	70	...	...	...	...	Cawnpore
...	...	...	...	...	...	...	...	...	...	Jhánsi
										Western—
...	...	...	...	60	60	...	...	...	...	Meerut
...	...	...	...	50 and 60	50 and 60	...	...	30	30	Agra
										Submontane, west—
...	...	...	...	50 and 55	50 and 55	...	...	40 and 60	40 and 60	Shahjahánpur
										(b) Oudh—
										Southern—
...	...	...	...	40	40	...	...	...	...	Lucknow
										Northern—
...	...	...	...	...	...	...	...	30	30	Fyzabad

WHOLESALE PRICES FOR THE FIRST HALF OF JANUARY—*continued*

Districts	Rice, unhusked		Rice, husked		Wheat		Flour (wheat)		Barley		Jawar	
	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904
Rajputana—												
Eastern— Ajmer	12·5	12·5	...	...	25	32·03	...	...	16·67	20	16·41	16·67
Panjab—												
Southern— Ferozpur	16·72	15·31	44·37	44·37	23·12	22·19	28·59	29·37	12·97	15·31	12·97	13·75
Central— Lahore	24·22	21·09	44·13	41·04	23·18	23·91	26·67	27·34	13·91	14·53	12·71	16·3
South-eastern— Delhi	...	...	38·12	38·12	25	25·78	30	30·78	13·33	15·42	13·33	14·74
Submontane— Amritsar	20	21·04	36·35	38·07	21·61	21·61	25	25	...	...	...	15·99
Northern— Rawalpindi	20	20	55·78	42·08	21·61	25	25	28·12	11·41	18·18	15·36	17·84
Western— Multan	17·4	17·34	27·55	30·73	26·67	28·02	31·98	34·01	14·48	17·34	14·79	17·34
Sind and Baluchistan—												
Karáchi	...	...	44·37	36·87	...	28·44	...	...	17·5	...	17·19	...
Shikárpur	...	...	38·12	38·12	25·94	26·56	...	...	...	...	...	...
Quetta	...	...	...	...	31·25 to 33·75	30 to 34·06	57·5	57·5	21·25 to 22·5	22·5 to 23·75	21·25 to 23·12	18·75
Bombay—												
Deccan and Karnátak—												
Dharwar	...	...	...	...	...	...	...	...	...	...	...	...
Sholapur	...	...	...	...	...	...	...	...	...	...	15·99	10·62
Poona	...	...	39·32	...	...	...	...	...	...	...	...	...
Khandesh and N.-E. Deccan—												
Ahmadnagar	...	...	38·54	...	23·54	...	...	...	...	...	...	...
Dhulia	...	...	...	...	...	...	...	...	...	...	19·74	...
Gujarat—												
Surat	23·07	...	...	...	36·04	...	...	...	...	...	21·48	15·83
Ahmadabad	...	...	...	...	...	...	...	...	...	...	20	...
Central Provinces—(a)												
Western— Nagpur	...	...	31	31	22	26	36·25	33·25	...	...	18·37	18·5
Central— Jubbulpore	...	...	28·5	29·62	25	25·75	29·62	30·75	...	...	14·75	14·25
Eastern— Raipur	...	...	25	22·87	22	22·5	29	28	...	...	...	15
Berar—												
Básim	...	...	...	...	22·25	32·12	...	...	...	...	15·25	17·25
Akola	...	...	41·25	75	29·25	38·5	37·5	50	...	...	15·37	19·12
Ellichpur	...	...	47	61·5	33·25	34·75	44·87	44·44	...	...	22·75	19
Amraoti	...	...	35	40	30	32·5	37	38	...	...	18	16·87
Madras—												
South, central—												
Coimbatore	...	...	...	...	...	...	...	...	...	...	25·1	...
Salem	...	...	...	...	...	...	...	...	...	...	...	...
Central—												
Bellary	...	...	...	...	...	...	...	...	...	...	16·9	14·9
Cuddapah	30·4	20·5	...	...	...	...	...	...	...	...	23·9	15·3
Karnul	...	...	...	...	...	...	...	...	...	...	...	...
East Coast, central— Nellore	...	...	...	...	...	...	...	...	...	...	...	...
East Coast, south—												
Madras	25·7	[illegible]	45·9	35·8	...	...	...	...	...	...	...	...
Tanjore	23·3	25	30·3	35·1	...	...	...	...	...	...	...	...
Trichinopoly	...	...	...	...	...	...	...	...	...	...	...	...
Southern— Madura	...	...	...	...	...	...	...	...	...	...	27·2	15·1
Mysore—												
Mysore	24·2	24·2	42·05	31·07	35·22	30·19	48	48	...	...	21·97	10·98
Bangalore	15·67	18·81	37·66	39·75	31·88	35·02	56·95	56·95	...	...	...	...

(a) The figures under "Rice, husked," represent the prices of cleaned rice or *chawal*

(The figures state prices in rupees per ten maunds)

Bajra		Ragi		Maize		Gram		Arhar dál		Ghi		Districts
1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	
												Rajputana—
												Eastern—
18·44	22·19	...	...	16·67	17·34	19·06	24·06	...	...	320		Ajmer
												Panjab—
												Southern—
17·34	17·34	...	...	12·19	14·22	12·5	15·31	40	40	315	315	Ferozpur
												Central—
16·3	16·3	...	...	13·91	15·73	14·17	16·82	37·24	36·35	355·57	330·87	Lahore
												South-eastern—
18·18	17·4	...	...	13·75	14·79	15·1	17·31	25	33·33	337·5	340	Delhi
												Submontane—
...	...	...	...	12·92	15·36	12·71	15·68	...	...	...	...	Amritsar
												Northern—
16·46	20·47	...	...	15·36	17·5	14·53	17·6	36·35	34·79	320	290·88	Ráwalpindi
												Western—
20 52	21·04	...	...	16·98	17·34	16·98	20	...	...	376·46	336·82	Multan
												Sind and Baluchistan—
23·75	16·25	...	...	...	...	20·62	23·12	...	...	355	...	Karáchi
...	...	...	...	...	...	16·41	19·06	...	...	350	327·5	Shikárpur
...	...	...	...	20·62	21·25	...	...	40	40	380 to 400	345 to 385	Quetta
												Bombay—
												Deccan and Karnátak—
...	...	...	...	...	...	27·10	...	...	...	...	...	Dharwar
21·82	12·45	...	...	...	...	...	...	...	...	...	...	Sholapur
...	18·44	...	...	...	...	...	...	...	...	...	...	Poona
												Khandesh and N.-E. Deccan—
...	...	...	...	...	...	...	...	...	...	...	250	Ahmadnagar
20 68	...	...	...	...	...	...	...	...	...	...	...	Dhulia
												Gujarat—
28·85	19·43	...	...	...	...	26·67	...	44·69	...	...	...	Surat
22·5	17·81	...	...	...	...	...	...	...	...	295	...	Ahmadabad
												Central Provinces—
												Western—
...	...	...	...	...	...	19	24	30	44	350	366·62	Nagpur
												Central—
...	...	...	...	...	...	17·37	18	28·5	34·75	285	275	Jubbulpore
												Eastern—
...	...	...	...	...	...	16·5	22·5	21	32	280	275	Raipur
												Berar—
...	...	...	...	...	...	19	...	26·87	...	...	...	Básim
...	20·81	...	...	...	...	19 75	22·87	33·25	45·81	346	323 75	Akola
...	23·5	...	...	...	...	25	23·5	33·25	44·44	320	290	Ellichpur
...	18·75	...	...	...	...	24	21·25	28	37·5	340	320	Amraoti
												Madras—
												South, central—
22·9	...	...	...	...	...	34·2	...	...	...	327·4	...	Coimbatore
...	...	21·9	15	...	...	...	...	28·2	...	376·7	282·5	Salem
												Central—
...	...	...	...	...	...	26·4	28·4	...	...	285·7	317·4	Bellary
22·1	13·2	...	...	...	...	...	...	...	...	279·6	279·6	Cuddapah
...	...	...	...	...	...	...	...	...	...	...	...	Karnul
												East Coast, central—
...	...	22·3	15·6	...	...	...	...	23·8	29·7	...	...	Nellore
												East Coast, south—
...	...	...	...	...	...	29·1	28·5	...	...	315·6	329·2	Madras
...	...	...	...	...	...	...	...	...	...	...	...	Tanjore
...	...	21·6	14·8	...	...	...	...	...	...	...	...	Trichinopoly
												Southern—
26·9	21·6	...	...	...	...	...	...	25·6	32	...	...	Madura
												Mysore—
...	...	23·51	14·87	...	...	25·19	12·59	60·31	76·8	339·17	309·75	Mysore
...	...	22·86	12·86	...	...	24·33	15·67	48·4	71·55	342·85	342·85	Bangalore

WHOLESALE PRICES FOR THE FIRST HALF OF JANUARY—*concluded*

Districts	Sugar, raw (*Gúr*)		Salt		Tobacco leaf		Turmeric		Grass		Straw	
	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904
Rajputana—												
Eastern—												
Ajmer	41·72	50	...	...	...	...	...	...	5	5	3·33	3·33
Panjab—												
Southern—												
Ferozpur	40	40	...	...	80	80	80	57·19	3·75	3·28	5	5
Central—												
Lahore	45·73	41·04	...	...	50	55·33	84·22	66·67	12·5	8·02	6·67	6·67
South-eastern—												
Delhi	33·38	34·79	...	...	61·56	61·56	100	66·67	6·67	6·67	6·25	5·31
Submontane—												
Amritsar	36·35	36·35	...	...	...	...	...	66·67	...	...	5·31	5·31
Northern—												
Ráwalpindi	40	40	...	...	...	...	100	61·56	10	13·33	7·29	10
Western—												
Multan	44·43	48·44	...	...	80	80	96·2	66·67	5·47	4·01	4·48	5·31
Sind and Baluchistan—												
Karáchi	...	65	...	...	...	...	...	...	...	...	...	...
Shikárpur	37·81	...	...	...	...	...	...	...	...	...	...	...
Quetta	...	...	...	...	...	...	...	...	...	...	...	...
Bombay—												
Decoan and Karnátak—												
Dharwar	50	51·98	...	...	...	...	...	...	...	...	...	...
Sholapur	...	...	...	...	...	...	...	...	...	...	...	...
Poona	66·67	53·96	...	...	...	...	...	...	...	...	...	...
Khandesh and N.-E. Decoan—												
Ahmadnagar	...	...	...	...	...	...	...	...	...	...	...	...
Dhulia	...	...	...	...	...	...	...	...	...	...	...	...
Gujarat—												
Surat	...	...	...	...	...	...	...	...	...	...	...	...
Ahmadabad	50	...	...	...	...	...	...	...	...	...	...	...
Central Provinces—												
Western—												
Nagpur	...	...	...	...	...	...	...	...	...	...	...	...
Central—												
Jubbulpore	...	...	33·25	33·25	70	66·62	88·87	57	...	...	...	...
Eastern—												
Raipur	...	...	80	80	100	130	67	...	...	...	...	...
Berar—												
Básim	...	...	...	...	...	...	...	...	...	...	...	...
Akola	...	57·12	31·25	...	111·25	142·81	52·37	57·12	3·75	...	...	...
Ellichpur	...	61·5	34·75	...	133·25	133·31	72·62	61·5	...	10	...	...
Amraoti	...	55	30	...	165	160	80	46	6	...	...	...
Madras—												
South, central—												
Coimbatore		...	...	...	...	...	64	...	...	...	...	...
Salem	...	...	...	...	119·9	115·6	48	27·4	...	...	7·4	6·9
Central—												
Bellary	47·6	39·7	...	...	...	...	...	...	...	...	...	...
Cuddapah	...	...	...	...	...	...	41·1	28	...	...	...	...
Karnul	...	...	...	...	74·1	49·4	49·4	32·9	...	...	...	...
East Coast, central—												
Nellore	...	...	...	...	...	...	...	...	...	...	4·4	2·9
East Coast, south—												
Madras	69·9	62·6	...	...	123·4	123·4	46·1	32·1	...	...	...	...
Tanjore	...	...	...	...	...	...	...	...	...	...	...	...
Trichinopoly	...	...	...	...	61·8	72·1	...	...	...	...	...	...
Southern—												
Madura	...	...	...	...	106·8	106·8	...	...	...	...	4·3	4·3
Mysore—												
Mysore	85·03	40·48	...	...	280·52	260·28	72	68·57	6·85	5	6·51	4
Bangalore	55·71	51·43	...	...	342·85	308·57	48	34·29	7·61	7·61	6·86	6·86

(The figures state prices in rupees per ten maunds)

Jawar stalks		Bhusa		Sheep, per score		Goats, per score		Plough bullocks, per pair		Districts
1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	
										Rajputana—
										Eastern—
5	2·5	...	.	140	140	..		85	80	Ajmer
										Panjab—
										Southern—
5	3 28	...	.	50	50	...		75	75	Ferozpur
										Central—
...	...		..	100	100	...	...	112·5	112·5	Lahore
										South-eastern—
5 62	5 62	...		80	80	...	...	120	120	Delhi
										Submontane—
...	...	...	...	..	..	...	...	...	...	Amritsar
										Northern—
8·02	10	...	...	81	70	...	...	80	80	Rawalpindi
										Western—
6·67	4 01	...	...	60	50	...		75	70	Multan
										Sind and Baluchistan—
...	...				...	...	..		...	Karachi
...		...	...		..	...		...	...	Shikarpur
...	..	6 87 to 7 5	8 28	40 to 140	40 to 140	...	..	..	.	Quetta
										Bombay—
										Deccan and Karnatak—
.	...	..	...		...	...			...	Dharwar
...	...		...	...	...	..		...	...	Sholapur
...	.	..	...	..		...		...	...	Poona
										Khandesh and N.-E. Deccan—
..	...	..	...	..	...		..	...	...	Ahmadnagar
.	...	...	..	...	..	...	..	...	...	Dhulia
										Gujarat—
..	...	...	...	70	...	...	..	...	...	Surat
..	...	...	.	...	..	...	...	...	...	Ahmadabad
										Central Provinces—
										Western—
...	...		...	60	60	...	...	100	100	Nagpur
										Central—
...	...	...	...	55	55	...	...	45	35	Jubbulpore
										Eastern—
..	...	.	...	...	...	...	...	30	...	Raipur
										Berar—
...	...	...	.	...	..	...	...	80	...	Basim
7·5	...	...	...	80	65		...	100	90	Akola
...	4	..	..	60	50	.	...	100	150	Ellichpur
9	..	.		65	65	...	...	75	75	Amraoti
										Madras—
										South, central—
4 8	...	...		...	..	...	...	50		Coimbatore
...	...	...	..	75	75	75	75	...	..	Salem
.	...									*Central—*
5 2		...	.	80	80	80	60	100	100	Bellary
...	...	.	.		...	..	..	...	...	Cuddapah
...	...	..	...	...		..	..			Kurnool
	...									*East Coast, central—*
...	...	...		...	...	..	...	...	...	Nellore
										East Coast, south—
.	...	...	...	53 75	57 5	3 75	57·5	...	..	Madras
...	...	.	..	80	80	80	80	.	...	Tanjore
...	..	.	.	..	.	...	...	..	...	Trichinopoly
										Southern—
...	..	...	..	..	..	...	..	40	10	Madura
										Mysore—
7·5	3 75	...	..	100	100	...	..	70	70	Mysore
5·71	5 71	...	.	160	160	...	...	120 to 150	120 to 150	Bangalore

J. A. ROBERTSON
Director-General of Statistics

W. S. MEYER
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Calcutta, February 16, 1905

GOVERNMENT OF INDIA

FINANCE AND COMMERCE DEPARTMENT

RETAIL PRICES FOR THE FIRST HALF OF JANUARY 1905 (*The figures*

Districts	Wheat		Barley		Rice: Best sort		Rice: Common		Jawar or Cholum (*Andropogon sorghum*)		Bajra or Cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Burma—												
Tenasserim—												
Mergui	...	...	...	...	...	...	11 5	11 5	...	..	...	...
Tavoy	...	...	...	...	13 1	13 1	14 1	14 1	...	...	...	...
Moulmein and Amherst	6 13	6 13	...	...	9 12	9 12	10 8	10 8	...	...	..	...
Pegu (deltaic)—												
Pegu	...	...	...	..	9 3	9 3	10 4	10 4	...	..	.	.
Rangoon	13 —	12 4	...	...	13 8	14 —	14 4	15—	...	...	...	...
Thôngwa	...	...	...	...	10 11	10 11	11 9	11 9	...	..	...	...
Bassein	...				10 14	10 8	12 5	11 13	...	.	...	..
Pegu (inland)—												
Tharawadi	...	...	..	..	10 10	10 10	11 10	11 10	...	...	...	...
Henzada	...	...	...		9 11	10 6	12 2	13 13	...	...	...	...
Prome	...	...	..	..	8 9	...	12 10	12 10	...	..	..	...
Toungoo	..	.	.		10 6	10 6	13 8	13 8	...	...	...	...
Thayetmyo	..	..	.	..	11 10	11 10	13 13	14 8	...	...	...	...
Upper Burma—												
Mandalay	13 7	12 11	.	...	10 4	10 15	11 12	11 12	...	..	...	..
Bamo	...	..	...	...	8 14	8 14	10 10	10 10	...	...	...	...
Pakôkku	...	..	...	...	9 13	9 13	11 9	11 9	...	...	...	...
Meiktila	...	...	..	...	10 9	9 6	14 12	14 4	26 1	23 —	...	...
Arakan—												
Sandoway	..	..	...	...	17 8	16 2	22 1	20 —	...	...	...	...
Kyaukpyu	...	...	...	...	11 6	11 9	12 6	12 9	...	...	...	..
Akyab	...	...	...	...	11 —	11 —	12 —	12 —	...	...	...	...
Assam—												
Surma—												
Sylhet	...	...	...	...	5 —	14 —	17 —	16 —	...	...	...	...
Cachar	10 —	9 11	...	...	11 13	11 6	19 6	20 —	...	...	...	...
Hill tracts—												
Khási and Jáintia Hills	8 —	7 10	...	...	5 8	5 9	12 —	12 —	...	..	...	...
Gáro Hills	...	...	...	...	4 —	4 —	16 —	16 —	...	...	...	...
Manipur	...	...	...	...	26 —	27 —	32 —	31 —	...	...	..	...
Nágá Hills	...	...	...	...	16 8	16 8	18 —	18 —	...	...	...	...
Lushai Hills	..	...	..	...	5 —	5 —	8 —	8 —	...	...	...	...
Brahmaputra—												
Goálpára	18 —	18 —	...	...	5 8	5 8	16 —	16 —	...	...	...	...
Kámrúp	12 8	12 8	...	...	9 —	9 —	14 —	14 8	...	...	...	...
Darrang	10 —	10 —	...	...	8 —	8 —	16 —	15 —	..	...	...	...
Nowgong	...	...	...	...	8 —	8 —	16 —	16 —	...	...	..	...
Sibságar	...	...	...	...	6 —	6 —	16 —	16 —	...	...	...	...
Lakhimpur	9 —	9 —	...	...	6 8	6 8	14 —	13 8	...	...	...	...
Bengal—												
Eastern—												
Backerganj	...	...	...	...	...	...	13 — and 15 —	13 4 and 16 —	...	..	...	...
Noakhali	...	...	...	...	...	...	16 —	15 —	...	...	...	...
Chittagong	...	...	..	...	...	...	13 4	13 8	...	...	...	...
Tippera	...	...	...	...	...	...	14 8	14 8	...	...	...	...
Dacca	16 —	16 —	25 —	25 —	...	...	15 —	15 —	...	...	...	..
Maimensingh	12 8	12 8	11 6	11 6	...	...	16 13	16 —	...	...	...	...
Deltaic—												
Khulna	...	..	...	...	...	...	14 —	14 —	...	...	..	...
24-Parganas	...	...	...	...	...	...	12 —	12 —	...	...	...	...
Midnapur	12 —	12 —	...	...	...	...	15 8	15 8	...	...	...	...
Howrah	12 —	12 —	...	...	...	...	13 —	12 —	...	...	...	...
Calcutta	12 4	12 4	16 —	16 —	...	...	9 10	9 10	...	...	14 —	12 —
Hooghly	11 —	11 —	...	...	...	...	10 —	11 —	...	...	...	...
Nadia (Krishnagarh)	14 9	13 12	...	...	...	...	13 —	13 —	...	...	...	...
Jessore	10 —	10 —	11 8	11 8	...	...	14 —	14* 8	...	...	...	...
Faridpur	20 —	20 —	30 —	32 —	...	...	14 —	13 4	...	...	...	...

state the number of sers (of 80 tolas) and chittacks sold for one rupee)

Marua or Ragi (*Eleusine coracana*)		Kangni or Kakun, Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar or Thur, Cadjan Pea (*Cajanus indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Burma—
												Tenasserim—
...	...	...	...	...	...	...	..	...		18 14	18 14	Mergui
...	...	...	...	.	...	...	..	...	...	15 15	15 15	Tavoy
...	...	...	...	9 5	9 5	...	...	7 9	7 9	16 4	16 4	Moulmein and Amherst
												Pegu (deltaic)—
...	...	...	...	11 —	11 —	...	...	9 5	9 5	19 8	19 8	Pegu
...	...	...	...	16 12	16 —	...	...	12 4	11 8	18 8	18 8	Rangoon
...	...	.	...			..	...	...	...	12 8	12 8	Thôngwa
...	...	...	...	12 12	12 12	...	..	..	...	15 1	15 1	Bassein
												Pegu (inland)—
...	...	...	..	8 8	8 8	...	...	..	...	14 4	14 4	Tharrawadi
..	...	...	...	11 12	9 14	12 1	...	8 2	8 2	14 3	15 2	Henzada
...	...	...	...	14 14	14 14	...	...	8 2	8 2	16 2	16 2	Prome
...	...	...	...	10 8	10 8	...	...	...	...	10 15	10 15	Toungoo
...	...	...	...	18 4	18 4		...	8 10	8 10	14 8	14 8	Thayetmyo
												Upper Burma—
...	...	...	...	10 8	10 5	26 10	27 8	9 —	8 3	16 5	16 5	Mandalay
...	...	...	..	8 —	8 —	..	...	6 3	6 3	14 3	14 3	Bhamo
...	...	...	...	20 —	20 —	.	...	8 2	8 2	14 3	14 3	Pakôkku
...	..	..	..	17 8	17 8	39 2	37 —	8 13	8 2	16 —	16 4	Meiktila
												Arakan—
...	...	...	...	..	...	...	...	...	...	14 —	12 11	Sandoway
...	...	...	...	...	...	..	...	..	...	24 —	24 —	Kyaukpyu
...	...	...	..	10 —	10 —	...	...	7 —	7 —	13 —	13 —	Akyab
												Assam—
												Surma—
...	...	...	...	10 —	12 8	...	...	11 —	11 —	12 8	12 8	Sylhet
...	...	...	...	12 12	12 4	...	..	11 6	11 6	12 12	12 12	Cachar
												Hill tracts—
...	...	...	..	9 —	8 12	17 —	17 —	8 —	8 8	8 —	8 —	Khási and Jáintia Hills
...	...	...	...	10 —	10 —	...	...	7 —	7 —	8 —	8 —	Gáro Hills
...	...	...	...	...	...	...	...	6 —	5 12	8 —	8 -	Manipur
...	...	...	...	7 8	7 8	...	...	7 —	7 —	8 —	8 —	Nágá Hills
...	...	..	..	8 —	8 —	...	...	5 4	5 4	6 8	6 8	Lushai Hills
												Brahmaputra—
...	...	...	...	14 —	14 —	...	...	12 —	12 —	12	12 —	Goálpára
...	...	...	...	11 —	11 —	...	...	10 —	10 -	11 —	11 —	Kámrúp
...	...	..	..	12 —	12 —	...	...	10 —	10 —	11 —	11 —	Darrang
...	...	...	...	11 —	11 —	...	...	9 —	9 —	11 —	11 —	Nowgong
...	...	..	..	11 —	11 —	...	...	10 8	10 8	11 —	11 -	Sibsagar
...	...	...	...	13 —	12 —	...	...	9 —	10 —	10 -	10 -	Lakhimpur
												Bengal—
												Eastern—
...	...	..		13 8	14 —	...	...	...	...	13	13	Backergunj
...	...	...	...	12 —	11 6	...	...	...	...	13 —	13 —	Noakhali
...	...	...	...	12 —	12 —	...	...	10 4	10 —	13 12	13 12	Chittagong
...	...	...	...	...	...	...	...	...	...	10 10	10 10	Tippera
...	...	...	...	16 —	15 8	...	...	17 —	16 —	13 —	13 -	Dacca
...	...	...	...	15 —	15 —	...	...	10 10	10 10	12 6	12 6	Maimensingh
												Deltaic—
...	...	...	...	15 —	15 —	...	...	10 —	10 —	13 5	13 5	Khulna
...	...	...	...	15 —	14 —	...	...	11 8	11 —	13 5	12 8	24-Parganas
...	...	...	.	11 — to 14 —	11 — to 14 —	...	...	10 —	10 —	11 8	11 8	Midnapur
...	...	...	...	16 —	16 —	...	...	12 —	12 —	13 —	13 —	Howrah
...	...	8 —	8 —	13 —	13 —	17 —	17 —	9 10	9 —	11 —	11 —	Calcutta
...	...	...	...	13 —	13 —	...	...	10 —	11 —	13 —	13 —	Hooghly
...	...	...	...	20 —	20 —	...	...	11 7	10 12	13 5	14 9	Nadia (Krishnagarh)
...	...	...	...	16 —	16 —	...	...	16 —	16 —	12 -	12 -	Jessore
...	...	...	...	10 —	10 —	...	...	8 —	9 —	13 —	13 —	Faridpur

RETAIL PRICES FOR THE FIRST HALF OF JANUARY 1905—continued (The figures

Districts	Wheat		Barley		Rice				Jawar or cholum (Andropogon sorghum)		Bajra or cumbu (Penniselum typhoideum)	
					Best sort		Common					
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Bengal—*continued*												
Central—												
Bankura	13 8	13 8	...	...	...	...	15 —	15 —	...	...	...	...
Bardwan	13 8	16 —	...	...	...	...	15 —	13 8	...	...	...	...
Birbhum	12 12	12 —	...	...	...	...	15 —	15 —	...	...	...	...
Murshidabad	15 —	16 —	29 —	23 —	...	...	15 —	14 —	...	...	..	...
Santhal Parganas	14 —	12 8	16 —	17 —	...	...	14 —	15 —	...	...	...	...
Pabna	17 12	18 —	26 —	26 —	...	...	14 4	15 —	...	...	...	...
Bogra	14 1	14 1	...	...	...	...	16 8	16 —	...	...	...	...
Rajshahi	18 —	18 —	26 4	26 4	...	...	15 —	15 —	...	...	...	...
Malda	14 —	16 —	...	...	...	...	14 8	14 —	...	...	...	...
Northern—												
Rangpur	13 4	13 4	...	...	...	...	16 —	15 —	...	...	...	...
Dinajpur	15 —	16 —	...	...	...	...	15 9	15 9	...	...	...	...
Jalpaiguri	12 —	12 —	...	...	...	...	12 8	12 8	...	...	...	...
Hills—												
Darjeeling	...	...	...	...	...	...	12 —	12 —	...	...	...	...
Orissa—												
Puri	12 7	12 7	...	...	...	...	15 12	16 12	...	...	...	...
Cuttack	14 7	14 7	...	...	...	...	16 6	18 6	...	...	...	...
Balasore	13 —	13 —	..	...	...	...	16 —	16 —	...	...	...	...
Chota Nagpur—												
Singhbhum	12 —	12 —	...	...	...	...	14 —	14 —	...	...	...	...
Mánbhum	12 8	13 —	15 —	16 —	...	...	14 8	14 —	20 —	20 —	...	...
Ránchi	8 8 to 13 —	8 8 to 14 —	16 —	16 —	...	...	14 —	14 —	...	...	...	...
Palámau	16 14	16 14	27 —	27 —	...	...	12 15	13 8	...	...	...	...
Hazáribágh	14 —	13 8	18 —	18 —	...	...	13 —	13 —	...	...	...	...
Bihár, south—												
Monghyr	17 —	18 8	...	...	...	...	15 —	15 12	...	...	...	...
Gaya	16 14	16 15	25 10	22 8	...	...	14 13	14 9	20 8	20 8	...	...
Patna	18 —	17 —	32 —	30 —	...	...	18 —	17 —	...	...	...	...
Shahabad	19 —	19 —	24 —	24 —	...	...	15 —	15 —	...	...	...	...
Bihár, north—												
Purnea	15 —	15 —	...	...	...	...	14 —	14 —	...	...	...	...
Bhágalpur	16 4	16 4	25 4	25 —	...	...	16 4	16 4	...	...	...	...
Darbhanga	16 8	16 8	27 8	27 8	...	...	17 9	17 9	...	...	...	...
Muzaffarpur	14 —	14 —	28 —	28 —	...	...	14 —	14 —	...	...	...	...
Sáran	16 —	16 8	26 —	26 —	...	...	16 —	18 —	...	...	...	...
Champáran	15 8	16 —	30 8	28 —	...	...	17 —	17 8	...	...	...	...
United Provinces:												
(a) AGRA—												
Eastern—												
Mirzapur	16 —	16 —	20 —	20 —	6 —	6 —	12 —	12 —	22 —	22 —	22 —	22 —
Benares	15 3	15 3	23 12	23 12	8 1½	8 1½	11 15	11 15	25 —	25 —	22 12	22 12
Ghazipur	13 9	14 10	20 4	20 4	7 4	7 4	13 11	13 11	23 8	...	20 4	20 4
Jaunpur	16 —	17 8	15 —	26 8	6 4	7 —	14 —	10 —	28 —	23 —	26 8	21 —
Allahabad	14 8	14 8	26 —	26 —	6 —	6 —	13 —	13 —	27 —	27 —	25 —	24 —
Central—												
Bánda	19 —	19 —	24 —	23 —	5 4	5 4	14 —	14 —	29 —	29 —	24 —	24 —
Fatehpur	16 —	16 8	26 —	26 —	12 —	12 —	14 —	14 —	33 —	33 —	26 —	26 —
Hamirpur	17 4	17 4	23 4	24 —	6 —	6 —	10 —	10 —	28 —	28 —	22 —	24 —
Jalaun	19 8	20 8	22 —	24 —	7 —	7 —	9 —	9 —	25 —	25 —	21 —	22 —
Cawnpore	16 8	16 8	30 —	30 —	...	...	13 8	13 8	30 —	32 —	23 —	24 —
Jhansi	15 8	15 8	26 —	26 —	11 —	11 —	13 —	12 8	26 —	26 —	22 —	22 —
Etáwah	17 8	17 4	25 8	25 8	5 —	5 —	14 —	14 8	22 12	23 8	20 8	21 12
Farukhabad	18 6	19 1	30 —	30 —	5 7	5 7	10 15	10 15	30 —	30 —	24 8	24 8
Mainpuri	19 —	19 —	24 8	21 8	4 8	4 8	13 8	13 4	25 —	25 —	22 8	22 8
Etah	18 —	18 —	27 —	27 —	5 —	5 —	10 —	9 —	27 —	30 —	23 —	23 —
Western—												
Meerut	16 —	16 4	26 —	26 —	4 —	4 —	11 —	11 —	24 —	25 —	21 —	21 8
Agra	15 4	15 —	28 —	27 6	6 12	6 12	7 4	10 8	24 8	24 4	20 8	20 8
Muttra	17 8	17 8	34 —	31 —	7 8	7 8	12 8	12 8	26 —	29 —	25 —	23 —
Aligarh	18 —	18 —	28 8	28 8	5 —	5 —	7 8	...	25 —	26 —	23 8	25 —
Bulandshahr	18 4	18 —	28 —	25 8	5 8	5 8	6 8	8 8	26 8	28 —	23 —	28 —
Submontane, east—												
Ballia	17 4	17 —	23 —	23 —	6 12	6 12	11 8	11 8	20 4	20 —	19 8	19 8
Azamgarh	15 4	16 2	22 14	22 4	7 7	7 7	10 1	9 9	...	...	...	...
Gorakhpur	17 2	17 2	28 8	25 12	11 8	11 4	17 —	17 4	...	...	21 12	...
Basti	16 —	16 4	26 —	26 —	9 4	9 4	15 4	15 4	26 —	26 —	...	...

state the number of sers (of 80 tolas) and chittacks sold for one rupee)

Marua or Ragi (*Eleusine coracana*)		Kangni or Kakun, Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar or Thur, Cadjan Pea (*Cajanus indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Bengal—*continued*
												Central—
...	...	...	...	14 —	14 —	.	..	13 —	13 —	13 —	13 —	Bankura
...	...	...	.	16 8	17	.	..	13 —	13 8	13 8	13 8	Burdwan
...	...	.	..	15 8	15 —	...	..	11 —	10 8	12 —	12 —	Birbhum
...	...	...	...	21 —	21 —		..	15 —	18 —	13 8	13 —	Murshidabad
...	.	...	.	17 —	18 —	22 —	20	18 —	18 —	*12 —	12 —	Santhal Parganas
...	...	...		16 —	17 8	..		12 1	11 12	12 —	12 —	Pabna
..	...			15 —	15 —	...	...	20 4	20 4	12 12	12 12	Bogra
...	...	...		21 —	21 —	..	...	13 8	13 8	12 12	12 12	Rajshahi
...	...	...	..	18 —	18 —	...	...	14 —	14 —	12 —	12 —	Malda
												Northern—
...	...	...	...	16 —	16 8	..	...	11 12	13 4	13 —	13 4	Rangpur
...	...	...	..	16 —	16 —	...		12 12	12 12		13 4	Dinajpur
...	...	...	...	14 —	14 —	...	..	10 —	10 —	12 —	12 —	Jalpaiguri
												Hills—
13 —	13 —	...	...	12 —	12 —	16 —	16 —	8 —	7 8	10 —	10 —	Darjeeling
												Orissa—
..	..	...	...	15 1	16 6	...	...	11 2	10 8	16 —	16 —	Puri
...	.	...	...	19 —*	18 6*	...	.	21 —	21 —	15 —	15 —	Cuttack
...	...	...	..	13 —	13 — to 16 —	...	...	10 —	10 —	13 —	13 —	Balasore
												Chota Nagpur—
...	...	...	...	14 —	14 —	...	...	13 —	13 —	11 —	11 —	Singhbhum
...	..	..	...	15 —	16 —	24 —	24 —	11 8	12 8	12 —	12 —	Mánbhum
27 —	26 —	...	...	15 —	14 8 to 15 —	19 —	18 —	8 8	7 —	11 —	10 8	Ránchi
...	...	...	...	19 11	20 4	20 4	21 6	13 8	13 8	12 6	12 6	Palámau
20 —	20 —	...	...	17 —	15 8	17 —	17 8	11 —	11 —	11 —	11 —	Hazáribágh
												Bihar, south—
...	...	..	...	20 —	20 —	26 —	27 8	13 12	13 12	12 —	12 8	Monghyr
...	...	...	...	21 —	21 14	22 9	22 13	14 —	14 1	12 15	12 15	Gaya
...	...	22 —	22 —	22 —	22 —	26 —	27 —	18 —	18 —	12 —	13 —	Patna
...		...	.	21 —	21 —	22 —	22 —	15 —	15 —	13 —	13 —	Shahabad
												Bihar, north—
...	..	.	...	16 —	16 —	23 — to 24 —	32 —	11 —	12 —	11 —	11 —	Purnea
..	...		...	20 —	19 8	29 —	29 —	15 2	15 2	12 8	12 8	Bhágalpur
33 —	30 12	...	..	22 2	22 2	28 10	30 12	16 8	17 9	13 4	13 4	Darbhanga
24 —	24 —	...	...	18 —	18 —	28 —	25 —	16 —	16 —	12 4	12 4	Muzaffarpur
22 —	22 —	...	..	20 —	20 —	24 —	26 —	23	17 —	13 4	13 4	Sáran
33 —	...	...	..	20 —	20 —	30 —	32 —	15 —	15 —	12 8	12 8	Champáran
												United Provinces:
												(a) Agra—
												Eastern—
..	..	13 —	13 —	17 —	18 —	22	22 —	15 —†	14 —	12 —	12 —	Mirzapur
...	..	20 10	21 2	19 —	19 —	28 3	28 3	13 2½†	13 6½†	11 8½	11 8½	Benares
...	...	14 4	14 4	20 4	20 4	22 12	22 12	15 —†	15 10†	11 2	11 2	Ghazipur
...	14 —	...	25 —	20 8	22 —	28 —	30 —	15 —†	15 —†	11 8	12 —	Jaunpur
...	...	21 —	21 —	21 8	22 —	...	...	13 —	13 —	12 —	12 —	Allahabad
												Central—
...	...	...	.	25 —	25 —	...		16 —	16 —	12 8	12 8	Bánda
30 —	30 —	20 —	20 —	21 —	21 8	21 —	21 —	17 —†	17 —†	12 —	12 —	Fatehpur
...	...	...	...	23 —	23 —	...	...	16 —†	16 —†	12 —	12 —	Hamirpur
...	...	...	...	22 8	22 8	...	...	16 —†	14 —†	11 —	11 —	Jalaun
...	...	19 —	19 —	23 —	22 —	28 —	28 —	15 —†	18 —†	14 —	14 —	Cawnpore
...	...	...	...	22 —	21 —	..	...	..		13 —	13 —	Jhansi
28 —	28 —	18 —	18 —	22 8	21 8	26 8	26 8	19 —†	18 —†	13 8	13 12	Etawah
...	...	...	...	19 1	19 1	32 11	31 6	15 —†	15 —†	13 10	13 10	Farukhabad
...	...	...	.	20 8	20 8	26 8	26 8	16 8†	16 8†	12 8	12 8	Mainpuri
...	..	.	...	20 —	19 8	32 —	32 —	14 —†	14 —†	13 8	13 —	Etah
												Western—
...	...	...		24 8	24 8	27 —	26 —	14 8†	14 8†	13 8	13 8	Meerut
...	...	...	...	22 —	21 8	28 —	28 —	14 —†	15 8	14 —	14 —	Agra
..	..	...	16 —	23 8	22 8	...	..	17 —†	18 —	14 8	14 —	Muttra
...	..	14 8	15 —	20 8	20 8	30 —	31 —	15 8	15 —	14 —	14 8	Aligarh
..	..	20 —	20 —	23 8	22 4	26 —	25 8	14 —†	15 8†	13 4	13 4	Bulandshahr
												Sub-montane, east—
..	...	12 12	12 12	20 4	20 4	23 12	24 —	15 —†	15 —†	11	11 —	Ballia
..		12 8	12 8	17 8	17 10	23 12	...	13 10	13 10	10 4	10 4	Azamgarh
	...	...	22 12	19 2	18 14	22 12	23 —	16 —†	16 14†	11 3	11 3	Gorakhpur
26 —	26 —	16 —	16 —	19 —	19 8	30 —	30 —	14 —†	14 —†	11 —	11 —	Basti

* Kulai † Husked

RETAIL PRICES FOR THE FIRST HALF OF JANUARY 1905—*continued* (*The figures*

Districts	Wheat		Barley		Rice				Jawar or cholum (*Andropogon sorghum*)		Bajra or cumbu (*Pennisetum typhoideum*)	
					Best sort		Common					
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
United Provinces—*continued*												
(*a*) AGRA—*continued*												
Submontane, west—												
Shahjahánpur	17 4	16 12	20 8	28 —	7 —	7 —	12 —	12 —	28 —	25 3	25 —	26 —
Budaun	17 12	18 8	29 4	29 12	5 —	5 —	12 8	12 12	26 —	27 —	24 8	25 8
Pilibit	16 12	17 4	27 —	25 —	5 —	5 —	15 —	15 —	27 —	25 —	25 —	25 —
Bareli	13 4	13 4	20 —	22 4	5 4	5 8	10 —	10 8	26 8	25 —	17 8	20 —
Moradabad	18 —	18 4	29 8	28 14	5 2	5 —	13 4	13 4	32 8	32 8	23 2	23 10
Bijnor	18 4	18 4	36 —	36 —	4 12	4 12	12 8	12 8	...	...	24 4	25 —
Musaffarnagar	16 8	16 12	33 —	33 —	11 9	11 9	12 10	12 11	30 13	30 13	23 10	24 12
Sahåranpur	17 3	17 3	32 4	30 10	4 13	4 13	9 11	9 7	30 1½	29 —	26 12	24 7
Dehra-Dún	15 8	16 —	33 —	34 —	6 —	6 —	10 —	10 —	25 —	24 —	24 —	24 —
Hills—												
Naini Tal	13 —	13 —	18 —	18 —	4 —	4 —	10 —	10 —	...	...	16 —	16 —
Almora	16 8	16 8	23 —	22 —	4 8	4 8	12 —	12 —	...	...	...	...
Garhwál	18 —	13 —	16 —	16 —	5 —	5 —	8 8	8 8	...	...	...	...
(*b*) OUDH—												
Southern—												
Partábgarh	17 —	17 4	28 —	28 8	9 —	8 —	16 —	16 —	32 —	29 —	28 —	28 —
Sultanpur	16 —	16 —	26 —	26 —	8 —	8 —	15 —	15 —	...	...	...	...
Rae-Bareli	17 8	17 8	26 —	28 —	5 8	5 8	16 —	16 —	35 —	35 —	30 —	30 —
Unao	17 —	17 —	27 —	24 —	6 —	6 —	14 —	14 —	32 —	32 —	23 —	24 —
Lucknow	16 —	17 —	32 —	31 —	5 —	5 —	14 —	15 —	30 —	32 —	29 —	29 —
Hardoi	18 —	18 —	30 —	30 —	7 —	8 —	10 —	12 —	35 —	35 —	28 —	28 —
Northern—												
Fyzabad	15 8	16 8	30 —	28 8	...	...	11 —	10 8	28 —	26 —	24 —	24 —
Barabanki	15 —	15 —	19 8	21 —	8 —	8 —	12 8	12 —	25 —	25 —	25 —	28 —
Gonda	15 8	16 4	22 —	27 8	...	...	12 4	12 4	26 —	28 —	24 —	24 —
Bahraich	17 8	18 —	37 —	37 —	7 —	7 —	15 8	15 —	34 —	35 —	20 —	26 —
Sitapur	17 4	17 4	30 —	30 —	5 —	5 —	10 —	10 —	27 8	28 —	26 —	25 —
Kheri	17 8	17 8	34 —	34 —	5 —	5 —	16 —	16 —	36 —	34 —	30 —	30 —
Rajputana—												
Eastern—												
Partábgarh	14 —	23 8	30 —	30 —	8 —	6 4	9 8	10 —	30 —	30 —	...	...
Bánswara	13 —	13 —	24 —	24 —	4 8	4 8	8 —	8 —	...	...	...	...
Mewar (Udaipur)	13 7	12 13	21 5	21 4	7 2	7 8	7 14	3 —	22 2	23 4	14 3	13 9
Hilly Tracts of Mewar (Dungarpur)	15 4	14 —	25 —	25 —	5 —	6 8	7 —	...	...	...	...	...
Sirohi	15 4 and 17 —	15 8 and 17 —	25 —	25 —	6 —	6 —	8 —	8 —	19 —	19 —	19 —	19 —
Erinpura	15 8	15 4	22 8	23 4	6 —	6 —	8 —	9 —	20 —	21 —	19 —	18 —
Ajmer	16 —	15 2½	24 —	23 —	6 8	6 8	8 2½	8 2½	24 5½	24 —	21 10	20 —
Abu	13 6 and 13 11	13 6 and 13 11	18 13	18 2	5 6	5 13	8 8	8 8	17 14	16 10	14 10	14 9
Kishangarh	16 — to 18 —	16 — to 18 —	25 — to 27 —	25 — to 26 —	6 —	6 —	11 —	10 —	26 — to 30 —	26 — to 32 —	24 —	23 8
Bundi	32 14	32 14	54 13	57 14	7 5	7 5	13 6	12 3	58 —	48 12	...	...
Kotah	21 4	20 12	28 4	25 —	8 —	8 —	10 —	10 —	28 12	30 —	13 12	14 —
Jhalawar	16 12	16 8	30 —	30 —	6 15	6 10	10 —	10 —	25 —	18 4	18 —	18 4
Tonk	21 6	19 14	31 15	28 15	4 4	4 4	...	...	34 12	36 10	25 14	26 —
Jaipur	17 8	17 4	27 —	25 14	5 11	5 11	6 12	6 12	28 9	28 9	23 3	23 3
Karauli	20 10	20 8	28 10	30 —	10 10	9 6	11 14	11 4	31 4	32 8	23 7	23 2
Dholpur	19 —	17 9½	28 9½	26 9	8 —	7 8	9 —	9 —	25 14	24 6	22 15	21 3½
Bharatpur	19 8	19 6	30 9	30 4	5 —	5 —	7 —	7 —	27 4	27 4	24 4	23 8
Alwar	17 8	17 2	28 15	27 9	8 —	8 —	8 7	8 7	28 14	28 14	24 14	25 9
Deoli	19 8	19 —	31 —	30 8	5 —	5 —	6 —	6 —	31 8	32 —	27 —	25 12
Nasirabad	16 —	15 —	...	...	8 —	8 —	9 —	9 —	28 —	26 —	21 —	20 —
Balmer	14 12	14 12	...	...	6 —	6 —	8 —	8 —	19 —	18 7	16 5	16 5
Anádra	14 — and 14 8	14 — and 14 8	..	...	5 8	5 8	8 8	8 8	...	....	15 11	15 8
Shahpura	16 8	16 —	27 —	27 —	8 8	8 —	9 8	9 8	33 —	33 —	23 8	23 8
Western—												
Jodhpur	15 — and 15 10	15 — and 15 10	20 10	20 9	6 4	6 4	7 8	7 8	20 —	20 —	17 8 and 18 7	16 13 and 17 14
Jaisalmer	10 13	11 2	...	...	6 7	6 14	10 7	10 6	17 —	17 4	15 4	15 4
Bikaner	13 —	13 8	23 8	23 8	3 4	3 4	7 —	7 —	...	...	16 —	16 —
Central India—												
Indore	14 —	13 12	22 —	20 —	7 —	7 —	8 —	8 —	23 —	22 —	16 —	16 8
Nimach	16 —	16 —	...	...	8 —	8 —	9 —	9 —	28 —	28 —	18 —	17 —
Gwalior	13 1	13 1	24 —	23 14½	7 2	7 1½	8 4	8 3½	23 8	22 6½	19 8	18 11
Panjab—												
Southern—												
Hissar	17 —	17 —	35 —	35 —	...	...	15 —	16 —	30 —	31 —	25 —	26 —
Ferozpur	16 —	16 —	30 —	30 —	...	...	8 —	8 —	30 —	30 —	24 —	22 —
Central—												
Lahore	16 4	17 —	27 12	30 8	...	...	9 8	9 12	30 8	27 8	23 8	20 4
Gujranwála	17 13	17 13	31 —	31 —	...	...	10 8	10 8	24 8	24 8	24 8	24 8
Gujrát	18 —	18 —	33 —	32 —	...	...	11 —	11 —	...	...	23 —	23 —
Jhelam	19 —	18 —	28 —	28 —	...	...	11 —	11 —	26 —	28 —	23 —	23 —

state the number of sers (of 80 tolas) and chittacks sold for one rupee)

Marua or Ragi (*Eleusine coracana*) — Half-month of report	Marua or Ragi — Previous half-month	Kangni or Kakun, Italian Millet (*Setaria italica*) — Half-month of report	Kangni — Previous half-month	Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*) — Half-month of report	Gram — Previous half-month	Maize (*Zea Mays*) — Half-month of report	Maize — Previous half-month	Arhar or Thur, Cadjan Pea (*Cajanus indicus*) — Half-month of report	Arhar — Previous half-month	Salt — Half-month of report	Salt — Previous half-month	Districts
												United Provinces—*continued*
												(a) Agra—*continued*
												Submontane, west—
...	...	...	...	21 —	21 2	32 —	32 —	16 —	15 —	11 12	11 12	Shahjahánpur
...	...	19 —	19 —	21 6	22 —	35 —	35 —	15 —*	15 —*	12 8	13 —	Budaun
...	...	...	...	20 —	20 —	25 —	25 —	16 —*	15 8	12 —	12 —	Pilibit
...	...	17 8	17 8	18 4	18 4	26 —	27 —	13 4	13 8	10 8	10 8	Bareli
...	...	17 10	17 8	22 12	22 12	32 8	32 12	15 12	16 —	13 —	13 —	Moradabad
17 —	...	...	...	23 8	23 8	...	14 8	14 8*	18 —*	12 8	12 8	Bijnor
...	...	...	...	25 5	25 5	28 10	28 1	9 6	8 13	13 8	13 8	Muzaffarnagar
24 13	23 3	21 8	22 9	26 5	25 13	30 14	30 3	12 14	13 15	13 4	13 4	Saháranpur
25 —	25 —	...	...	24 —	24 —	29 —	32 —	13 —	13 —	12 —	12 —	Dehra-Dún
												Hills—
...	...	...	...	15 8	15 —	20 —	18 —	10 —*	11 —*	7 —	8 —	Naini Tal
26 —	24 —	...	...	14 —	14 —	...	...	11 —*	11 —*	8 8	9 8	Almora
20 —	20 —	20 —	20 —	10 —	10 —	...	...	7 8	7 8	8 —	8 —	Garhwál
												(b) Oudh—
												Southern—
...	...	...	...	23 —	23 —	...	24 —	17 —*	16 —*	13 —	13 —	Partábgarh
...	...	...	...	24 —	24 —	...	...	16 —*	16 —*	12 —	12 —	Sultanpur
35 —	35 —	28 —	28 —	20 —	19 —	24 —	26 —	16 —*	16 —*	13 —	13 —	Rae-Bareli
...	...	16 —	16 —	20 —	19 —	32 —	32 —	17 —*	17 —	12 —	12 —	Unao
...	...	21 —	22 —	20 —	20 8	31 —	32 —	17 —*	17 —*	12 8	12 8	Lucknow
35 —	35 —	22 —	22 —	21 —	22 —	35 —	35 —	16 —	16 —	12 —	12 —	Hardoi
												Northern—
...	...	22 —	22 —	21 8	21 8	26 —	27 —	16 —*	16 —	11 8	11 8	Fyzabad
29 —	29 —	20 —	22 —	18 —	18 —	26 —	28 —	15 —	15 —	13 —	13 —	Barabanki
17 —	17 —	15 —	16 —	21 —	21 8	24 —	32 —	14 —*	14 —*	11 —	10 8	Gonda
...	...	20 —	20 —	25 —	25 —	31 —	31 —	17 —*	17 8*	12 8	12 8	Bahraich
29 —	28 —	27 —	26 —	21 —	22 —	30 —	31 —	16 —	15 8	12 9	13 —	Sitapur
32 —	32 —	16 —	16 —	22 —	22 —	31 —	31 —	16 —*	16 —*	12 12	12 12	Kheri
												Rajputana—
												Eastern—
...	...	...	...	29 —	30 —	36 —	30 —	8 —	8 —	13 —	12 4	Partábgarh
...	...	...	...	22 —	23 —	33 —	34 —	...	...	12 —	11 8	Bánswára
...	...	15 7	15 3	17 6	17 10	20 15	21 4	11 1	11 3	11 11	11 13	Mewar (Udaipur)
...	...	...	...	20 —	20 —	25 —	24 —	...	...	11 12	.	Hilly Tracts of Mewar (Dungarpur)
...	...	21 —	21 —	18 —	18 —	20 —	20 —	11 8	11 8	14 —	14 —	Sirohi
...	...	...	...	18 —	17 1	...	...	...	...	15 —	15 —	Erinpura
...	...	13 8	14 8	21 —	20 —	24 —	24 —	...	...	15 —	15 —	Ajmer
...	...	...	...	16 9	16 3	17 6	17 9	9 14	9 14	13 11	13 11	Abu
...	...	...	...	21 —	22 — to 24 —	27 — to 32 —	26 — to 32 —	...	...	16 11	16 —	Kishangarh
...	...	...	...	58 —	60 —	48 12	48 12	...	...	13 —	13 3	Bundi
...	...	...	...	33 —	31 —	...	...	8 —	8 —	12 8	12 —	Kotah
...	...	...	...	24 —	24 —	27 —	27 8	8 —	8 —	11 8	11 8	Jhalawar
...	...	...	...	24 1	22 1	35 6	25 11	...	...	14 9	13 8	Tonk
...	...	15 2	15 2	22 15 and 26 12	22 15 and 27 —	35 14	25 14	25 14	25 14	15 6	15 6	Jaipur
...	...	20 8	26 4	30 —	24 12	...	...	25 —	26 4	13 2	13 2	Karauli
...	...	18 —	18 —	26 5½	23 12½	...	...	19 10	19 13	13 13	14 —	Dholpur
...	...	21 8	21 8	24 13	24 8	24 8	24 8	17 8	17 2	14 4	14 4	Bharatpur
...	...	17 —	17 —	24 —	23 10	29 14	28 3	22 —	24 —	15 4	15 4	Alwar
...	...	...	...	26 8	26 2	31 —	...	19 —	8 —	14 8	14 8	Deoli
...	...	...	...	23 —	22 —	...	...	11 —	11 —	15 8	15 8	Nasirabad
...	...	...	...	17 2	17 2	21 —	21 —	...	...	16 —	16 —	Bálmer
...	...	...	...	16 8	17 —	18 7	18 8	...	...	14 —	14 —	Anádra
...	...	...	...	28 —	20 —	27 8	26 8	...	...	14 8	14 8	Shahpura
												Western—
...	...	...	...	18 13	18 12	21 13	20 10	10 —	10 —	16 8	16 8	Jodhpur
...	...	...	...	12 7	14 —	...	...	...	...	21 —	21 —	Jaisalmer
...	...	...	...	23 —	23 —	...	...	9 —	9 —	13 12	13 8	Bikaner
												Central India—
...	...	...	...	20 —	19 —	28 —	32 —	10 —	9 —	12 8	12 8	Indore
...	...	...	...	23 —	23 —	...	...	11 —	11 —	14 —	11 —	Nimach
...	...	15 —	14 12	20 15	20 15	...	...	15 —	14 15½	12 12	13 —	Gwalior
												Panjab—
												Southern—
...	...	...	...	33 —	33 —	...	...	...	...	12 —	13 —	Hissar
...	...	10 —	10 —	31 —	31 —	32 —	32 —	10 —	10 —	14 —	14 —	Ferozpur
												Central—
...	...	20 8	20 12	27 8	27 —	27 12	23 8	9 12	10 8	15 4	15 6	Lahore
...	...	27 —	26 —	29 8	29 8	23 8	23 8	...	...	16 —	16 —	Gujranwála
...	...	...	...	28 8	28 —	25 —	26 —	...	...	16 8	15 5	Gujrat
...	...	...	...	29 —	29 —	24 —	24 —	...	...	16 —	15 —	Jhelam

* Husked

RETAIL PRICES FOR THE FIRST HALF OF JANUARY 1905—*continued* (*The figures*

Districts	Wheat		Barley		Rice — Best sort		Rice — Common		Jawar or cholum (*Andropogon sorghum*)		Bajra or cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Panjab—*continued*												
South-eastern—												
Gurgáon	16 —	16 —	29 8	29 8	...	...	8 —	8 —	29 8	29 8	25 8	25 8
Delhi	15 8	16 4	29 —	28 —	...	...	9 8	9 8	28 —	27 —	21 —	21 —
Rohtak	17 —	17 8	26 —	27 —	...	...	10 —	9 —	30 —	30 —	24 —	25 —
Karnál	17 8	17 8	32 —	32 —	...	...	9 —	9 —	36 —	36 —	24 —	22 —
Submontane—												
Ambala	18 12	18 12	23 8	22 8	...	...	11 12	11 12	39 —	39 —	23 8	20 8
Ludhiána	19 4	19 8	26 —	26 8	...	...	10 —	10 —	34 8	34 —	24 —	22 8
Jalandhar	18 12	18 12	27 —	27 —	...	...	10 —	10 —	32 —	32 —	...	...
Hoshiárpur	19 —	19 —	26 —	26 —	...	...	10 —	10 —	30 —	30 —	20 —	20 —
Gurdáspur	18 —	18 —	33 —	32 —	...	...	11 —	11 —	31 —	30 —	...	...
Amritsar	18 —	18 —	29 —	27 —	...	...	10 —	10 —	31 —	31 —	24 —	28 —
Siálkot	16 12	16 8	34 8	30 8	...	...	12 —	12 —	...	...	27 8	27 8
Hills—												
Simla	12 11	12 11	18 6	18 12	...	...	8 —	8 —	18 —	18 —	16 —	16 —
Kángra	22 —	22 —	32 —	32 —	...	...	14 —	14 —	...	...	...	...
Northern—												
Rawalpindi	18 4	18 —	34 8	34 —	...	...	8 —	8 —	25 8	25 8	23 8	23 —
Western—												
Shálpur	19 —	18 8	30 —	30 —	...	...	8 8	8 8	26 —	26 —	24 —	24 —
Jhang	17 —	17 —	25 —	25 —	...	...	10 —	10 —	29 —	30 —	25 —	25 —
Multan	14 12	14 8	27 —	27 —	...	...	14 —	14 —	26 —	26 —	19 —	20 8
Montgomery	16 4	16 4	32 —	...	...	...	9 —	9 —	...	...	22 —	...
Muzaffargarh	16 4	16 4	26 —	26 —	...	...	13 —	13 —	23 —	23 —	20 —	20 —
Dera Ghazi Khan	14 11	14 11	22 8	22 8	...	...	11 14	11 14	22 8	22 8	18 2	18 12
N.-W. Frontier Province												
Hazára	17 —	17 —	25 12	25 14	5 —	5 —	10 8	10 8	32 —	32 —	28 12	...
Peshâwar	17 —	18 —	35 —	34 —	6 8	6 8	10 —	10 —	34 —	35 —	23 —	22 —
Kohát	18 10¼	18 10	34 7	34 7	6 8½	6 8	13 6	13 6	...	...	30 10	28 1
Bannu	19 8½	19 9	36 4	37 8	16 4	16 4	17 8	17 8	33 12	35 —	21 14	22 8
Dera Ismail Khan	16 7¼	16 10½	25 5½	25 1½	5 2	5 1	8 ½	8 —	29 6½	30 —	22 3	22 8½
Sind and Baluchistan—												
Karachi	12 8	12 8	...	...	9 —	9 —	11 —	11 —	19 —	19 —	16 —	16 —
Hyderabad	12 —	12 —	...	...	7 —	7 —	9 —	9 —	18 —	18 —	18 —	18 —
Thar and Párkar (Umarkot).	13 —	13 —	...	...	12 —	11 —	12 8	12 —	...	...	15 —	15 —
Shikárpur	14 8	15 —	...	...	10 —	10 —	13 —	14 —	23 —	24 —	20 —	20 —
Upper Sind Frontier	13 —	13 —	...	...	10 —	9 8	11 —	10 8	21 —	21 8	21 —	21 —
Quetta	11 12	11 12 to 12 12	16 10	16 4	4 —	4 —	8 —	8 —	17 12	18 —	16 —	19 —
Bombay—												
Konkan—												
Karwar	10 12	11 11	...	...	11 2	11 2	12 2	12 2	...	...	...	...
Ratnagiri	9 7	9 7	...	...	8 11	8 11	10 11	10 11	...	...	15 4	15 4
Alibag	8 5	8 5	...	...	9 —	9 —	9 14	9 14	...	...	14 12	14 12
Bombay	8 7	8 7	...	...	6 6	6 6	8 7	8 7	13 8	12 14	13 4	12 9
Tanna	10 —	10 —	...	...	9 4	9 4	11 1	11 1	13 9	14 7	12 10	12 10
Deccan and Karnátak												
Dharwar	13 6	12 9	...	...	11 8	11 —	13 —	12 —	22 10	19 15	18 10	17 12
Belgaum	12 2	12 2	...	...	11 9	11 9	12 10	12 10	19 11	18 11	17 9	17 9
Satara	12 13	12 5	...	...	8 1	7 6	9 6	8 11	15 5	14 2	15 1	13 14
Sholapur	18 10	18 10	...	...	7 10	7 10	10 4	10 12	23 11	23 4	17 —	17 14
Bijapur	16 9	16 9	...	...	9 8	9 8	10 5	10 5	23 8	22 8	19 2	23 12
Poona	13 1	11 14	...	...	8 12	8 12	10 —	10 —	18 6	19 9	15 4	16 7
Khandesh and N.-E. Deccan—												
Ahmadnagar	15 15	15 15	...	...	8 14	8 14	9 13	9 13	19 4	19 4	17 9	17 9
Násik	14 —	14 —	...	...	8 12	8 12	10 8	10 8	...	...	15 6	15 6
Dhulia	14 —	14 —	...	...	8 3	8 3	10 5	10 5	20 4	21 15	18 2	19 15
Gujarat—												
Surat	10 10	10 10	...	...	8 5	8 5	9 4	9 4	15 4	15 4	14 13	14 13
Broach	12 8	12 8	...	...	6 8	6 8	10 8	10 8	16 —	16 —	14 8	14 8
Kaira	13 —	13 —	...	...	8 —	8 —	10 —	10 —	17 —	17 —	16 —	16 —
Baroda	11 —	11 —	...	...	9 —	9 —	10 —	10 —	16 —	16 —	13 —	13 —
Ahmadabad	13 8	13 8	...	...	7 —	7 —	10 8	11 8	19 8	19 8	16 8	16 —
Godhra	13 —	13 8	...	...	5 12	6 —	10 4	10 8	...	...	16 —	16 —
Disa	15 —	15 —	...	...	8	8 —	9 —	9 —	18 —	18 —	16 8	16 8
Kathiawar—												
Rajkot	15 —	15 5	...	...	7 8	7 8	9 —	9 —	17 —	17 10	13 8	18 8
Central Provinces—												
Western—												
Nimar	14 —	14 —	...	...	5 13	5 13	10 4	10 3	23 8	23 —	...	...
Asirgarh Cantonment	12 —	11 8	...	...	7 —	...	9 —	9 —	16 —	16 —	16 —	...
Hoshangabad	14 11	14 11	...	...	6 8	6 8	8 —	8 —	19 8	19 8	...	...
Betul	16 3	16 3	...	...	...	...	9 10	9 10	21 12	21 12	...	...
Chhindwara	15 8	15 8	...	...	8 —	8 —	13 5	13 5	21 10	21 10	...	...
Nagpur	17 8	17 8	...	...	8 12	8 12	12 8	12 8	20 11	20 11	...	...
Wardha	14 4	13 12	...	...	5 —	5 —	10 —	10 —	20 —	20 —	...	...

…tate the number of sers (of 80 tolas) and chittaks sold for one rupee)

Marua or Ragi (*Eleusine coracana*)		Kangni or Kakun, Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar or Thur, Cadjan Pea (*Cajanus indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Panjab—*continued*
												South-eastern—
...	...	...	...	24 12	24 12	28 —	28 —	14 —	13 —	13 —	13 —	Gurgáon
...	...	12 —	12 —	25 8	25 8	28 —	28 —	15 —	14 —	13 —	13 —	Delhi
...	...	10 —	10 —	27 —	26 8	28 —	27 —	12 —	12 —	12 8	13 —	Rohtak
32 —	32 —	20 —	20 —	28 8	28 8	33 —	33 —	14 —	13 —	12 8	12 8	Karnál
												Submontane—
...	...	...	...	29 8	29 3	38 —	31 6	11 12	11 12	15 8	15 8	Ambala
...	...	20 8	20 —	33 —	33 8	37 —	36 —	9 8	10 —	15 —	16 —	Ludhiána
..	...	14 —	16 —	32 —	31 8	32 —	32 —	...	...	15 12	16 —	Jalandhar
..	...	10 —	10 —	29 —	29 —	30 —	29 —	6 8	6 8	15 —	15 —	Hoshiárpur
...	...	...	...	32 —	32 —	30 —	28 —	...	...	15 —	15 —	Gurdáspur
...	...	17 —	17 —	31 —	31 —	30 —	30 —	11 —	11 —	16 —	16 —	Amritsar
...	...	...	...	26 —	25 —	25 —	25 —	...	...	16 —	16 8	Siálkot
												Hills—
...	...	16 —	16 —	18 12	18 12	18 12	18 12	8 —	8 —	11 4	11 4	Simla
...	...	...	...	23 —	23 —	27 —	27 —	10 —	10 —	12 —	12 —	Kángra
												Northern—
...	...	...	...	27 —	27 —	25 8	24 8	10 8	10 8	16 —	16 —	Ráwalpindi
												Western—
20 —	20 —	18 —	18 —	31 —	31 —	23 —	23 —	8 —	8 —	15 —	15 —	Sháhpur
32 —	32 —	35 —	36 —	24 —	24 —	28 —	29 —	13 —	13 —	14 —	14 —	Jhang
...	...	19 —	19 —	23 —	23 —	23 —	26 —	...	...	15 4	15 4	Multan
...	...	...	...	28 —	28 8	...	...	...	...	14 —	14 —	Montgomery
...	...	...	...	23 8	23 8	...	...	7 —	7 —	14 —	14 —	Muzaffargarh
...	...	...	...	24 1	24 1	...	...	9 6	9 1	14 4	14 4	Dera Ghazi Khan
												N.-W. Frontier Province
...	...	24 —	...	21 4	21 4	23 8	24 —	10 —	10 —	12 —	12 —	Hazara
...	...	21 —	19 —	25 —	25 —	29 —	29 —	13 —	13 —	18 —	18 —	Peshawar
...	...	...	...	27 —	26 12	28 11	28 11	...	...	20 6	20 6	Kohát
...	...	...	...	34 13½	33 5	31 4	28 12	11 4	11 4	21 14	21 14	Bannu
...	...	...	...	30 —	30 7	21 4	21 —	11 1	10 10	15 2 and 17 12	15 — and 17 —	Dera Ismail Khan
												Sind and Baluchistan
...	...	...	...	18 —	18 —	...	...	10 —	10 —	16 —	16 —	Karáchi
...	...	...	...	16 —	16 —	...	...	7 8	7 8	15 —	15 —	Hyderabad
...	...	...	...	8 —	8 —	...	...	...	...	14 —	14 —	Thar and Párkar (Umarkot)
...	...	...	...	23 —	23 —	...	...	11 —	11 —	14 —	14 —	Shikárpur
...	...	...	...	21 8	21 —	...	...	10 —	10 —	13 —	13 —	Upper Sind Frontier
...	...	6 —	6 —	16 6	16 —	17 —	19 —	9 —	9 —		10 2	Quetta
												Bombay—
												Konkan—
19 —	20 14	...	...	13 —	13 8	...	...	11 8	11 —	12 7	12 7	Karwar
14 2	13 8	...	...	13 1	13 1	...	...	9 7	9 7	14 5	14 5	Ratnagiri
...	...	...	...	13 9	13 9	...	...	8 12	8 12	13 9	13 9	Alibag
9 —	9 —	...	..	12 8	12 8	...	...	8 5	8 5	10 —	10 —	Bombay
15 8	15 8	...	...	14 3	14 3	...	...	10 —	9 2	14 —	14 —	Tanna
												Deccan and Karnátak—
...	...	...	...	14 11	13 12	...	...	8 14	8 7	12 12	12 —	Dharwar
20 —	22 —	...	...	13 —	13 —	...	...	10 —	9 8	13 3	13 3	Belgaum
...	...	...	...	13 12	13 12	...	...	10 8	10 8	13 7	13 7	Satara
...	...	...	...	18 14	18 14	...	...	13 2	13 9	12 —	12 —	Sholapur
...	...	...	...	15 14	15 14	...	...	10 9	11 6	12 4	12 4	Bijapur
...	...	...	...	15 10	15 10	...	...	9 11	11 6	12 12	12 12	Poona
												Khandesh and N.-E. Deccan—
...	...	...	...	19 7	19 7	...	...	11 14	11 14	14 7	14 7	Ahmadnagar
19 9	19 9	...	...	15 13	15 13	...	...	10 —	10 —	14 9	13 4	Nasik
...	...	...	...	15 14	16 12	...	...	11 5	11 5	13 13	13 —	Dhulia
												Gujarat—
...	...	...	...	13 14	13 14	...	...	8 5	8 5	14 13	14 13	Surat
...	...	...	...	12 —	12 —	...	...	10 8	10 8	16 —	16 —	Broach
16 —	16 —	...	...	14 —	14 —	...	...	12 —	12 —	16 —	16 —	Kaira
16 —	16 —	...	...	13 8	13 —	...	...	10 —	10 —	14 —	14 —	Baroda
...	...	...	...	21 —	19 —	...	...	12 —	12 —	16 4	16 4	Ahmadabad
19 —	20 —	...	...	19 —	20 —	...	...	10 8	10 —	15 —	15 —	Godhra
...	...	...	...	16 12	16 12	...	...	9 8	9 8	15 —	15 —	Disa
												Kathiawár—
...	...	...	...	16 8	15 —	...	...	9 —	9 —	80 —	80 —	Rajkot
												Central Provinces—
												Western—
...	...	...	...	17 2	17 1	...	...	10 15	10 15	11 13	11 13	Nimar
...	...	...	...	..	...	...	...	9 —	9 —	10 —	10 —	Asirgarh Cantonment
...	...	...	...	20 9	20 9	...	...	14 6	14 6	12 —	10 10	Hoshangabad
...	...	...	...	...	...	...	...	12 —	10 5	10 10	10 10	Betul
...	...	...	...	...	...	...	...	12 —	12 —	9 2	9 2	Chhindwára
...	...	...	...	20 —	18 12	...	...	12 8	12 8	11 —	11 —	Nagpur
...	...	...	...	16 —	16 —	...	...	13 12	13 12	11 8	11 1	Wardha

RETAIL P ICES FOR THE FIRST HALF OF JANUARY 1904—*concluded* (*The figures*

Districts	Wheat		Barley		Rice: Best sort		Rice: Common		Jawar or cholum (*Andropogon sorghum*)		Bajra or cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Central Provinces— *continued*												
Central—												
Narsinghpur	14 8	14 3	...	...	8 —	8 —	10 10	10 10	21 5	21 5	...	...
Saugor	14 3	14 3	...	...	...	...	10 10	10 10	21 5	21 5	...	...
Damoh	16 —	16 —	...	...	9 14	9 14	10 10	10 10	19 —	19 —	...	...
Jubbulpore	15 8	15 8	...	...	9 —	8 —	13 8	13 —	26 —	...	...	...
Mandla	20 8	22 8	...	...	11 4	12 4	15 6	15 6	...	...	...	...
Seoni	16 —	16 8	...	...	9 —	8 —	14 —	13 —	24 —	24 —	...	...
Balághát	16 4	16 4	...	...	8 —	8 —	15 —	15 —	...	...	...	...
Bhandára	13 —	13 —	...	...	7 4	7 4	12 8	12 8	...	...	...	...
Chánda	13 —	13 13	...	...	11 —	10 2	13 8	13 8	25 —	25 —	...	...
Eastern—												
Biláspur	18 4	18 4	...	...	9 2	9 2	16 —	16 —	...	...	...	...
Raipur	18 —	18 —	...	...	10 —	10 —	17 8	17 8	...	...	...	...
Sambalpur	15 —	15 —	...	...	16 —	16 —	17 —	20 —	...	...	...	...
Berar—												
Buldána	15 —	14 8	...	...	...	6 —	7 —	7 —	27 —	29 —	...	...
Básim	17 4	17 4	...	...	7 —	7 —	12 7	11 2	24 7	26 —	...	...
Akola	13 —	13 —	...	...	6 12	6 12	9 —	9 —	22 4	22 4	...	...
Ellichpur	11 —	10 —	...	...	5 8	5 8	8 —	8 —	16 —	16 —	...	...
Amráoti	13 1	13 1	...	...	6 —	6 8	11 1	11 1	22 —	22 —	...	...
Wun	14 —	14 —	...	...	7 —	7 —	10 —	10 —	22 —	22 —	...	...
Nizam's Territories—												
Secunderabad	11 4	10 15	13 4	12 14	5 12	5 12	11 2	11 11	19 11	20 2	19 13	20 12
Boláram	11 6	11 6	...	...	6 5	6 5	11 4	11 4	23 —	23 —	...	...
Madras—												
Malabar Coast—												
Malabar	...	...	...	...	...	...	10 5	10 14	...	...	...	...
S. Canara	...	...	...	...	...	...	12 2	12 14	...	...	...	...
South, central—												
Coimbatore	...	...	...	...	...	...	9 2	9 14	15 11	16 2	16 6	19 3
Nilgiris	...	...	...	...	...	...	7 6	7 6	...	...	...	...
Salem	...	...	...	...	...	...	9 2	9 2	17 11	17 11	13 —	13 11
Central—												
Bellary	...	...	...	...	...	...	9 11	9 11	21 14	20 14	...	...
Anantapur	...	...	...	...	...	...	11 14	11 14	23 8	21 14	...	...
Cuddapah	...	...	...	...	...	...	9 2	9 2	18 2	17 5	17 14	17 14
Karnul	...	...	...	...	...	...	9 5	9 5	17 8	16 14	...	...
East Coast, north—												
Ganjam	...	...	...	...	...	...	12 13	13 10	...	...	...	...
Vizagapatam	...	...	...	...	...	...	10 10	11 3	...	...	19 8	20 8
Godávari	...	...	...	...	...	...	11 14	11 14	20 6	22 6	...	...
East Coast, central—												
Kistna	...	...	...	...	...	...	10 11	10 11	17 3	17 3	...	...
Guntur	...	...	...	...	...	...	10 11	10 11	16 8	15 11	15 —	15 —
Nellore	...	...	...	...	...	...	11 —	11 —	16 10	16 10	11 —	14 —
East Coast, south—												
Madras	...	...	...	...	...	...	8 6	8 6	...	...	...	...
Chingleput	...	...	...	...	...	...	9 8	8 13	...	...	...	...
N. Arcot	...	...	...	...	...	...	10 11	9 14	...	...	...	...
S. Arcot	...	...	...	...	...	...	10 11	10 5	...	...	13 11	13 11
Tanjore	...	..	...	...	...	...	12 6	12 —	...	...	15 2	14 6
Trichinopoly	...	..	...	...	...	...	9 14	9 8	14 14	14 14	14 6	13 11
Southern—												
Tinnevelly	...	...	...	...	...	...	11 10	11 10	15 11	...	...	13 11
Madura	...	...	...	...	...	...	10 5	10 11	14 2	15 11	13 11	13 11
Mysore—												
Mysore	11 8	11 8	...	...	9 —	7 7	9 14	9 5	18 —	18 —	...	...
Bangalore	11 12	11 12	...	...	8 10	8 10	10 6	10 6	...	...	...	...
Kolar	10 —	10 —	10 —	10 —	8 —	8 —	9 —	9 —	...	...	...	...
Tumkur	10 —	10 —	10 —	10 —	8 —	8 —	9 —	9 —	20 —	20 —	...	...
Hassan	9 —	10 —	9 —	10 —	10 —	9 —	11 —	10 —	...	...	...	...
Kadur	10 —	10 —	11 —	11 —	9 —	9 —	11 —	11 —	25 —	25 —	...	...
Shimoga	12 10	12 10	...	...	8 6	8 6	11 9	11 9	21 —	21 —	...	..
Chitaldrug	12 —	12 —	12 —	12 —	10 —	9 —	12 —	10 —	24 —	24 —	24 —	24 —
Coorg—												
Coorg	7 8	9 8	7 8	7 8	8 —	7 8	11 8	10 —	...	...	...	...
Aden	8 —	8 —	...	...	6 9	6 9	7 7	7 7	12 7	12 7	11 3	11 3

state the number of sers (of 80 tolas) and chittacks sold for one rupee)

Marua or ragi (*Eleusine coracana*)		Kangni or kakun, Italian millet (*Setaria italica*)		Gram, chenna, chola, kadalay, or sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar or tur, cadjan pea (*Cajanus indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Central Provinces—continued
												Central—
...	...	...	...	22 10	22 9	...	...	14 3	14 3	10 10	10 10	Narsinghpur
...	...	...	...	21 5	21 5	...	...	12 13	12 13	12 13	12 13	Saugor
...	...	...	...	18 4	18 4	...	...	10 10	10 10	10 10	10 10	Damoh
...	...	...	...	22 8	23 8	...	...	13 —	13 —	11 8	11 —	Jubbulpore
...	...	...	...	32 —	35 —	...	...	15 —	15 —	11 —	11 —	Mandla
...	...	...	...	20 —	21 —	...	...	10 —	10 —	11 —	11 —	Seoni
...	...	...	...	15 12	15 12	...	...	15 —	15 —	10 —	10 —	Bálághát
...	...	...	...	18 —	18 —	...	...	12 8	12 8	11 —	11 —	Bhandára
...	...	...	...	16 —	...	...	...	13 1	11 4	9 8	9 8	Chánda
												Eastern—
...	...	...	...	21 5	21 5	...	...	18 5	18 4	10 10	10 10	Biláspur
...	...	...	...	23 —	23 —	...	...	18 —	18 —	11 —	11 —	Raipur
...	...	...	...	17 —	17 —	...	...	11 —	11 —	11 8	11 8	Sambalpur
												Berar—
...	...	...	...	20 —	20 —	...	...	11 11	11 8	11 —	11 —	Buldána
...	...	...	...	19 13	20 12	...	...	14 6	14 13	11 10	11 10	Básim
...	...	...	...	19 —	19 —	...	...	11 1	11 1	12 —	11 10	Akola
...	...	...	...	15 —	15 —	...	...	11 —	11 —	11 —	11 —	Ellichpur
...	...	...	...	16 —	16 —	...	...	14 —	13 —	12 —	12 —	Amráoti
...	...	...	...	14 —	14 —	...	...	11 —	11 —	11 —	11 8	Wun
												Nizam's Territories—
23 6	25 2	...	...	19 9	20 10	...	...	19 12	20 10	10 5	10 5	Secunderabad,
...	...	...	...	18 12	18 12	...	...	...	...	9 12	9 12	Boláram
												Madras—
												Malabar Coast—
...	...	...	...	...	...	...	...	...	...	11 5	11 10	Malabar
...	...	...	...	...	...	...	...	...	...	15 5	14 3	S. Canara
												South, central—
17 13	17 13	...	...	...	...	...	...	...	...	13 3	13 3	Coimbatore
...	...	...	...	...	...	...	...	...	...	10 5	10 5	Nilgiris
17 —	17 13	...	...	...	...	...	...	...	...	12 10	12 8	Salem
												Central—
19 6	21 5	...	...	...	...	...	...	...	...	12 3	12 3	Bellary
21 5	21 5	...	...	...	...	...	...	...	...	13 10	13 10	Anantapur
16 5	14 13	...	...	...	...	...	...	...	...	13 3	13 3	Cuddapah
...	...	...	...	...	...	...	...	...	...	10 14	10 14	Karnul
												East Coast, north—
25 11	25 11	...	...	...	...	...	...	...	...	14 5	13 14	Ganjam
23 3	25 5	...	...	...	...	...	...	...	...	14 13	14 13	Vizagapatam
19 6	19 6	...	...	...	...	...	...	...	...	16 —	16 —	Godavari
												East Coast, central—
17 14	17 14	...	...	...	...	...	...	...	...	15 13	15 13	Kistna
16 5	17 13	...	...	...	...	...	...	...	...	15 8	16 —	Guntur
17 13	17 13	...	...	...	...	...	...	...	...	15 14	15 14	Nellore
												East Coast, south—
16 3	15 10	...	...	...	...	...	...	...	...	15 —	15 6	Madras
16 —	16 13	...	...	...	...	...	...	...	...	15 14	15 14	Chingleput
17 13	17 13	...	...	...	...	...	...	...	...	13 6	13 8	N. Arcot
14 13	14 13	...	...	...	...	...	...	...	...	13 5	13 5	S. Arcot
17 13	16 5	...	...	...	...	...	...	...	...	14 6	14 6	Tanjore
17 13	17 13	...	...	...	...	...	...	...	...	14 —	14 —	Trichinopoly
												Southern—
20 —	20 —	...	...	...	...	...	...	...	...	16 6	16 6	Tinnevelly
19 3	19 3	...	...	...	...	...	...	...	...	14 —	14 —	Madura
												Mysore—
16 13	16 13	...	...	11 9	10 8	...	...	6 12	6 —	13 4	12 1	Mysore
17 —	17 —	...	...	11 9	11 8	...	...	8 —	8 —	11 8	11 8	Bangalore
18 —	18 —	...	...	10 —	10 —	...	...	8 —	8 —	12 —	12 —	Kolar
20 —	20 —	...	...	10 —	10 —	...	...	8 —	8 —	10 —	10 —	Tumkur
18 —	17 —	...	...	10 —	9 —	...	...	8 —	8 —	10 —	10 —	Hassan
18 —	18 —	...	...	11 —	10 —	...	...	9 —	9 —	11 —	11 —	Kadur
23 2	22 1	...	...	12 10	12 10	...	...	9 7	9 7	12 10	12 10	Shimoga
24 —	24 —	30 —	30 —	12 —	12 —	...	...	8 —	8 —	10 —	10 —	Chitaldrug
												Coorg—
17 8	15 8	...	...	12 8	12 —	...	...	7 8	7 8	13 8	13 —	Coorg
...	...	...	...	12 7	12 7	...	...	9 5	9 5	32 —	32 —	Aden

J. A. ROBERTSON

Director-General of Statistics

W. S. MEYER

Secretary to the Government of India

Calcutta, February 16, 1905.

GOVERNMENT OF INDIA

FINANCE AND COMMERCE DEPARTMENT

WAGES (in rupees) of SKILLED and UNSKILLED LABOUR for the HALF-YEARS ending 31st DECEMBER 1903 and 1904

Districts	Average Monthly Wages					
	Able-bodied Agricultural Labourer		Syce or Horse-keeper		Common Mason, Carpenter, or Blacksmith	
	1904	1903	1904	1903	1904	1903
Burma—						
Tenasserim—						
Mergui	15	15	...	15	30 to 38	30 to 37
Tavoy	10	10	15	15	25	25
Moulmein and Amherst	17	17	12 to 15	12 to 15	30 to 45	12 to 45
Pegu (deltaic)—						
Pegu	22	22	12	12	32	32
Rangoon	15	15	12	12	45	45
Thôngwa	30	30	12	12	30	30
Bassein	33	30	13	13	28	30
Pegu (inland)—						
Tharawadi	15 to 20	15 to 20	12 to 15	12 to 15	30 to 45	30 to 45
Henzada	15	15	12	12	22	22
Prome	7 to 12	7 to 12	10 to 15	10 to 15	30 to 40	30 to 50
Toungoo	15	15	13	13	25	25
Thayetmyo	15	15	12	12	30	30
Upper Burma—						
Mandalay	15 to 20	15	10 to 15	15	20 to 30	30
Bamo	10	11	12 „ 15	12 to 14	40 „ 50	40 to 50
Pakôkku	15	15	12	12	15	15
Meiktila	12	12	15	15	30	30
Arakan—						
Sandoway	15	15	12	12	30	30
Kyaukpyu	12	8 to 10	12	10 to 12	30	30
Akyab	15 to 20	15 „ 20	10 to 12	10 „ 12	15 to 20	15 to 20
Assam—						
Surma—						
Sylhet	7	7	10	7 to 10	13 to 30	13 to 30
Cachar	8	8	7	7	14 „ 10	14 „ 16
Hill tracts—						
Khási and Jaintiá Hills	10 to 15	10 to 15	8 to 12	8 to 12	15 to 33·75	18·75 to 37·5
Gáro Hills	7·5	9	9 „ 12	9 „ 12	15 „ 30	18 „ 35
Manipur	7 to 10	7 to 10	8 „ 10	8 „ 10	15 „ 25	15 „ 25
Nágá Hills	8 „ 15	8 „ 15	10 „ 15	10 „ 15	21 „ 40	21 „ 40
Lushai Hills	15	15	15	12	45	40 „ 45
Brahmaputra—						
Goálpára	7·5 to 15	7·5 to 15	8 to 10	8 to 10	15 to 30	15 to 30
Kámrúp	9	9	11	11	30	30
Darrang	6·25 to 7·5	6·25 to 7·5	6·25 to 10	6·25 to 10	15 to 30	10 to 20
Nowgong	11·25	11·25	10	10	24·37 „ 30	24·37 „ 30
Sibsagar	10	8 to 15	8 to 12	8 to 15	15 „ 45	14 „ 45
Lakhimpur	8 to 12	9 „ 12	10 „ 12	10 „ 12	12 „ 45	12 „ 60
Bengal—						
Eastern—						
Backerganj	8 to 10	8	8 to 10	8	12 to 20	15 to 20
Noakhali	9·37	9·37	7 „ 8	7 to 8	15	10 „ 20
Chittagong	10 to 12	8 to 10	8 „ 10	8 „ 10	10 to 15	10 „ 15
Tippera	10	10	8·5	7 „ 10	15 „ 17	15
Dacca	8	7	8	8	15	7·5 to 20
Maimensingh	8	6	8	8	15	14 „ 15
Deltaic—						
Khulna	9 to 11	9 to 11	7 to 10	7 to 10	10 to 28	10 to 28
24-Parganas	10 „ 12	10 „ 12	7·5 „ 8	7·5 „ 8	15 „ 20	12 „ 20
Midnapur	8·5	9·37	7·5	7·5	12 „ 18	12 „ 15
Howrah	10	10·5	8	8 to 9	12 „ 20	15 „ 18
Calcutta	10	10	9	9	20	20

WAGES (in rupees) of SKILLED and UNSKILLED LABOUR for the HALF-YEARS ending 31st DECEMBER 1903 and 1904 —*continued*

Districts	Average monthly Wages: Able-bodied Agricultural Labourer 1904	Able-bodied Agricultural Labourer 1903	Syce or Horse-keeper 1904	Syce or Horse-keeper 1903	Common Mason, Carpenter, or Blacksmith 1904	Common Mason, Carpenter, or Blacksmith 1903
Bengal—*continued*						
Deltaic—continued						
Hooghly	12	10	7	7	12 to 30	12 to 20
Nadia (Krishnagarh)	7·5	7·5	8	8	12 „ 15	12 „ 15
Jessore	10	8·75	7	7	12 „ 15	12 „ 15
Faridpur	8	10	8	8 to 10	16	15
Central—						
Bankura	7·5	6·75	6 to 7·5	5 to 7·5	11	10
Bardwan	11·25	11	6	6	15	15·5
Birbhum	7 to 7·5	6 to 7	5 to 6	5 to 6	11·25 to 15	12 to 15
Murshidabad	7	6	6 „ 7	5 „ 6	12 „ 15	15 „ 20
Santhál Parganas	4·69 to 6	4·69 to 5·62	5 „ 6	5 „ 6	5 „ 12	7·5 „ 15
Pabna	8 „ 10	8 „ 10	7 „ 9	7 „ 9	12 „ 30	12 „ 30
Bogra	9·37	9·37	5 „ 8	5 „ 8	12 „ 30	12 „ 30
Rajshahi	7·5	4 to 7·5	6·06	6 „ 7	15	5 „ 20
Malda	7·5	7·5	6	6	10 to 15	10 „ 15
Northern—						
Rangpur	10	10	7	7	15	15
Dinajpur	8 to 15	8	7	6	15 to 20	15 to 20
Jalpaiguri	7·5	7·5	8	8	20	20
Hills—						
Darjeeling	7 to 15	7 to 10	8 to 10	8 to 10	12 to 25	12 to 25
Orissa—						
Puri	6	6	6	6	10	10
Cuttack	5	5	5·5	5·5	9 to 10	9 to 10
Balasore	5·62	5 to 6	5	4 to 7	11·25	7·5 „ 12
Chota Nagpur—						
Singhbhum	4	4	7	7	12 to 15	12 to 15
Mánbhum	4·69 to 5·62	4·69 to 5·62	5 to 7	6 to 7	11·25 „ 15	11·25 „ 15
Ránchi	4·5	3	5	5	8	8
Palámau	6·09	6·09	4 to 5	4 to 5	7·5 to 12	7·5 to 12
Hazáribágh	5 to 6	5·5	5 „ 8	7	7·5 „ 15	10
Bihár, south—						
Monghyr	5·62	5·62	4 to 5	4 to 6	9 to 16	9 to 15
Gaya	4 to 5	4 to 5	4 „ 5	4 „ 5	6 „ 12	7·5 „ 12
Patna	5·5	5 „ 6	5·5	5 „ 6	11	8 „ 12
Shahabad	4·69	4·69	5·5 to 6	5·5 „ 6	7·5 to 9·37	7·5 „ 9·37
Bihár, north—						
Purnea	6 to 7	6	6	5 to 6	12 to 15	12 to 15
Bhágalpur	6	6·25	5	5	7·5 „ 10	7·5 „ 10
Darbhanga	3·75 to 5	3·75 to 5	3 to 5	3 to 5	5·62 „ 10·31	5·62 „ 10·31
Muzaffarpur	4 „ 5	4 „ 5	4 „ 5	4 „ 5	7 „ 8	7 „ 8
Sáran	3·75 „ 5·62	3·75 „ 5·62	4 „ 10	4 „ 10	7·5 „ 10	7·5 „ 11·25
Champáran	4·5	4·5	4	4	7	7
United Provinces—						
(*a*) Agra—						
Eastern—						
Mirzapur	4	4	5	5	8	8
Benares	3·75	3·75	4	3·5	6·56	5·62
Ghazipur	3·75	3·37	4	4	7·5	7·5
Jaunpur	4	3·5	4	4	7·5	7·5
Allahabad	3·44	3·35	4·12	4	7·78	7·66
Central—						
Bánda	3	3	4	4	7	7
Fatehpur	3·56	3·56	4·5	4·5	5·62 to 7·37	5·62 to 7·37
Hamírpur	3·5	3·5	4·37	4·37	7	7
Jalaun	4	4	5	4·75	7	7
Cawnpore	3·87 to 7·5	3·69 and 7·5	4·37 to 6	4·31 and 6	7·56 to 15	7·56 and 15
Jhánsi	3·69	3·5	5	5	8·19	7·81
Etáwah	6	5·5	6	5	12	10
Farukhabad	5·69 to 6·69	5·69 to 6·69	5·31 to 6·75	5·31 to 6·75	9·12 to 12	9·12 to 12
Mainpuri	5·56	5·62	5·5	5·5	12	10
Etah	5·62	5·75	5	5	9 to 10·5	9 to 10·5

WAGES (in rupees) of SKILLED and UNSKILLED LABOUR for the HALF-YEARS ending 31st DECEMBER 1903 and 1904—*continued*

DISTRICTS	AVERAGE MONTHLY WAGES					
	Able-bodied Agricultural Labourer		Syce or Horse-keeper		Common Mason, Carpenter, or Blacksmith	
	1904	1903	1904	1903	1904	1903
United Provinces— *continued*						
(*a*) AGRA—*continued*						
Western—						
Meerut	4·5	5·5	5	6	10	10
Agra . . .	5 to 6	5 to 6	6 to 7	5 to 6	8 to 10	8 to 10
Muttra . . .	5·62	5·62	6	6	11·25	11·25
Aligarh . . .	5	5	5	5	10 to 15	10 to 15
Bulandshahr .	5·39	5·62	5·16	5·62	10	10·31
Submontane, east—						
Ballia . . .	4·19	4·10	4	4	8·12	8·12
Azamgarh . .	3·14	3·26	4·07	4·08	7·18	7·21
Gorakhpur . .	3·22	3·12	3·59	3·62	7·47 to 7·97	7·25 to 7·81
Basti . . .	3·75	3·75	4 to 5	4 to 5	7·5 „ 8·5	8 „ 12
Submontane, west—						
Shahjahánpur .	8 to 10	8 to 10	6 to 8	6 to 8	12 to 15	12 to 15
Budaun . .	6	6	5	5	15	10
Pilibít . . .	4·23	4	4·54	4·5	7·76	7·64
Bareli . . .	5·15	4·32	5·19	4·78	9·28	8·76
Moradabad . .	5·62	5·5	5·62	5·25	10·75	10·31
Bijnor . . .	2·5 to 5	2·5 to 5	4 to 5	4 to 5	8·5 to 10	8·5 to 10
Muzaffarnagar .	4 and 4·5	4 and 4·5	4 and 5	4 and 5	11 „ 12	11 and 12
Sahâranpur . .	5 „ 6	5 „ 6	5 „ 6	5 „ 6	10 and 12	10 „ 12
Dehra-Dún . .	6 to 7	6 to 7	5 to 7	5 to 7	12 to 15	12 to 15
Hills—						
Naini Tal . .	5	5	6	6	10 to 15	10 to 15
Almora . .	4 to 8	4 to 8	5 to 6	5 to 6	10 „ 12	10 „ 12
Garhwál . .	4·69 „ 5·62	4·69 „ 5·62	5 „ 6	5 „ 6	7·5 „ 15	7·5 „ 15
(*b*) OUDH—						
Southern—						
Partábgarh . .	3	3	3·5	3·5	6	6
Sultanpur . .	3·28	3·37	4	4	7·5	7·5
Rae-Bareli . .	3·66	3·66	4·37	4·37	7·84	7·84
Unao . . .	4·69 to 5·62	4·69 to 5·62	4·5 to 5	4·5 to 5	9·37 to 11·25	7·5 to 10
Lucknow . .	4	4	5	4·25	10	7·5
Hardoi . .	6·5	5·75	5·87	5·37	12·37	11·19
Northern—						
Fyzabad . .	1·87 to 4	1·87 to 4	4	4	5·62 to 7·5	5·62 to 7·5
Barabanki . .	3·75	3·37	4·12	4	8	7·37
Gonda . . .	3·06	2·81	3·87	3·75	8·44	8·25
Bahraich . .	3·75	3	4 to 5	4 to 5	8 to 10	8 to 10
Sitapur . . .	3·42	3·19	4·25	4·25	7·94	7·94
Kheri . . .	3·44	3·33	4·67	4·33	9·48	9
Rajputana—						
Eastern—						
Partábgarh . .	6	7·5	3·75	5·62	12	16·87
Bánswára . .	4	5	4	5	8 to 10	18·75
Mewar (Udaipur) .	4 to 6	4 to 6	6 to 7	5·5 to 7	21 „ 25	22 to 35
Hilly Tracts of Mewar (Dungarpur) .	3·52	...	5·62	...	7·5 „ 14·06	...
Sirohi . . .	4 and 6	4 and 6	5 and 6	5 and 6	10 and 15	10 and 15
Erinpura . .	6	6	6	6	12	12
Ajmer . . .	4·69 to 7·5	4·69 to 7·5	5 to 8	5 to 8	7·5 to 15	7·5 to 15
Abu . . .	6·5 and 7	6·5 and 7	7 and 8	7 and 8	18·75 „ 22·5	18·75 „ 22·5
Kishangarh . .	4 to 5	4 to 5	5 to 7	5 to 7	7·5 „ 30	9 „ 28
Bundi . . .	5·62	5·62	5·62	5·62	11·25 „ 15	7·5 „ 15
Kotah . . .	4	4	4	4	7·5 „ 8	7·5 „ 8
Jhalawar . .	3 to 4	3 to 4	3·5 to 5·5	3·5 to 5·5	7	7
Tonk . . .	3·75	3·75	3·75	3·75	3·75 to 7·5	3·75 to 7·5
Jaipur . . .	2·81 to 3·75	2·81 to 3·75	3·5 to 6	3·5 to 6	3·5 „ 13·12	5·62 „ 15
Karauli . . .	2·5	2·25	...	...	6 „ 8	6 „ 8
Dholpur . .	1·41 to 6·56	3·28 to 5·62	...	...	2·81 „ 40	2·87 „ 40
Bharatpur . .	3 „ 5	3 „ 5	...	...	6 „ 17	6 „ 17
Alwar . . .	...	2·34 „ 5·62	...	...	...	5·62 „ 15
Deoli . . .	...	...	...	...	7·5 to 9·37	7·5 „ 9·37

WAGES (in rupees) of SKILLED and UNSKILLED LABOUR for the HALF-YEARS ending 31st DECEMBER 1903 and 1904—*continued*

DISTRICTS.	Average monthly Wages					
	Able-bodied Agricultural Labourer		Syce or Horse-keeper		Common Mason, Carpenter, or Blacksmith	
	1904	1903	1904	1903	1904	1903
***Rajputana**—*continued*						
Eastern—continued						
Nasirabad	6	7·5	7 to 9	7 to 9	9·58 to 11·5	10 to 15
Bálmer	7·5	5·62	5·62	5·62	15	11·25
Anádra	8 and 9	6 and 7	7 and 8	6 and 7	20 and 22	20 and 24
Shahpura	5·62	5·62	5·62	5·62	7·5 to 11·25	7·5 „ 11·25
Western—						
Jodhpur	7·5	5·62	5·62	5·62	15	11·25
Jaisalmer	8 to 14	8 and 14	6	6	15	15
Bikaner	3·75	3·75	5·16	5·16	9·37 to 11·25	9·37 to 12
Central India—						
Indore	7·5	6	6 to 8	7	18·75 to 22·5	15
Nimach	6	6	8	8	13·33 „ 14·37	13 to 14
Gwalior	5·62	9·37	4 to 5	10	11·25 „ 13·12	18·75 „ 24·37
Punjab—						
Southern—						
Hissar	6	6	6	5	12	10
Ferozpur	7·5	6	6	6	17	15
Central—						
Lahore	8	6	7	7·5	22·5	16·87
Gujránwála	7	6·5	6·5	7·5	24·37	13·67
Gujrát	6	6	6	6	15	15
Jhelam	6	6	8	7	16	15
South-eastern—						
Gurgáon	6	5	5	5	15	15
Delhi	8·5	6	6	6	17	15
Rohtak	6	6	6	6	9·33	9·33
Karnál	7·5	7·5	6	6	15	15
Submontane—						
Ambala	10	8·5	6	6·5	17·81	14
Ludhiána	7·5	7·25	7	6·5	15	15
Jalandhar	7·5	6	7	6	15	13
Hoshiárpur	5	5	7	6	10	10
Gurdáspur	7·5	7·5	6	6	15	15
Amritsar	8	8	6	6	15	15
Siálkot	8	6	8	6	22·5	15
Hills—						
Simla	9·37	9·37	8	8	22·08	20·31
Kángra	8	8	6	6	15	15
Northern—						
Ráwalpindi	6·56	6·56	6·56	8·44	20·62	21·56
Western—						
Sháhpur	6	5	7	6	20	15
Jhang	7·5	7·5	9	9	20	20
Multan	12	12	7	7	24·37	26
Montgomery	9	7	7·5	7·5	20	22·5
Muzaffargarh	4·5	5	6·5	6·5	15·5	15 to 16
Dera Ghazi Khan	4	4	6	6	15	15
N.-W. Frontier Province—						
Hazára	5·62 to 7·5	4 to 8	7 to 10	7 to 10	10 to 15	10 to 25
Peshávar	6 „ 7	6 „ 7	7 „ 8	7 „ 8	15 „ 30	15 „ 30
Kohát	8	9	10	9 „ 10	25	25
Bannu	6 to 12	8 to 12	6 to 10	6 „ 8	16 to 37·5	16 to 31
Dera Ismail Khan	15	7·5 „ ·37	6 „ 8	6 „ 8	15 „ 30	15·5 „ 31
Sind and Baluchistan—						
Karáchi	10 to 12	10	12	12	30	30
Hyderabad	10	10	10	13	35	30

WAGES (in rupees) of SKILLED and UNSKILLED LABOUR for the HALF-YEARS ending 31st DECEMBER 1903 and 1904—*continued*

Districts	Average monthly Wages					
	Able-bodied Agricultural Labourer		Syce or Horse-keeper		Common Mason, Carpenter, or Blacksmith	
	1904	1903	1904	1903	1904	1903
Sind and Baluchistan—*continued*						
Thar and Párkar (Umarkot)	7	7	8	8	22 to 30	22 to 30
Shikárpur	10	10	10	10	30	30
Upper Sind Frontier	9	9	9	9	22 to 30	22·5 to 30
Quetta	10 to 15	10 to 15	12 to 15	12 to 15	30 „ 40	30 „ 40
Bombay—						
Konkan—						
Karwar	7·5	8	11·25	10	15 to 20·62	12 to 20
Ratnágiri	5·5	5·5	8	8	12 „ 15	12 „ 15
Alibág	6	5·62	8	7·5	15 „ 22·5	15 „ 22·5
Bombay	12	11·83	10	9·92	27·5 „ 42	27·5 „ 42
Tanna	7·5	7·5	12	10	18·75 „ 22·5	18·75 „ 22·5
Deccan and Karnatak—						
Dharwar	7·5	7·5	8	8	16 to 20	20
Belgaum	6	6	7·87	7·75	14 „ 14·5	14
Satara	5·62	7	7·5	8	15 „ 17·5	15 -
Sholapur	6·83	7·5	9	9	15 „ 19·37	15·62 to 20·21
Bijapur	6	6·56	6	6	12 „ 15	12·31 „ 15
Poona	7 to 9	7 to 9	8 to 11	8 to 11	15 „ 30	15 „ 30
Khandesh and N.-E. Deccan—						
Ahmadnagar	9·69	9·37	10	10	23·25 to 27·12	15 to 20
Násik	7·5	7·5	9	9	15 „ 30	15 „ 22·5
Dhulia	6	7	9	9	18·75 „ 22·5	15 „ 22·5
Gujarat—						
Surat	8	8·5	9	9	18 to 24	18·5 to 21
Broach	7·5	7·5	7·5	7·5	15 „ 22·5	15 „ 22·5
Kaira	3·75	3·75	8	9	9 „ 18·75	9 „ 18·75
Baroda	7·5	7·5	7	7	18·75 „ 22·5	18·75 „ 22·5
Ahmadabad	5·5	7	8	8	15 „ 22·5	15 „ 22·5
Godhra	3·75	3·75	7	7	11·25 „ 15	11·25 „ 15
Disa	5·75	5·81	8	8	19·17	19·37
Káthiawár—						
Rájkot	7·5	7	7·5	7	15 to 23	15 to 23
Central Provinces—						
Western—						
Nimar	6	6	6	6	15	15
Asirgarh Cantonment	6	(*a*)	...	(*a*)	15	(*a*)
Hoshangabad	5	5	6	6	15	13½ to 14
Betul	4	4	6	6	15	15
Chhindwára	7	4	8	8	15	15
Nagpur	8	6	7	7	18 to 20	18
Wardha	6	6·25	7	6·5	20	15 to 20
Central—						
Narsinghpur	4	4	7	6	15	12
Saugor	4	5	7	6	12	12·5
Damoh	4	4	6	6	12 to 15	12 to 15
Jubbulpore	3·5	3·5	6	6	12·25	12·31
Mandla	4	4	6	6	12 to 15	12 to 15
Seoni	5·5	5	6·5	6	15 „ 17·5	17·5
Bálághát	5·5	5·5	6	5·5	12 „ 20	10 to 15
Bhandára	6	4	7	6	15	15
Chánda	7·5	3·75	7·5	7·5	15 to 22	13·12 to 18·75
Eastern—						
Biláspur	4	4	5	5	16	16
Raipur	4	4	4	4	10 to 12·5	10 to 15
Sambalpur	2·37	2·44	4	4	12	12
Berar—						
Buldána	6	6	7	7	20	20
Básim	7	7·5	7	7	20	20
Akola	8	11·25	8	11·25	22·5	22·5
Ellichpur	7	7·5	6	7·5	19 to 24	20 to 25
Amráoti	7	7·5	7	7	19 „ 20	18·5 „ 18·75
Wun	6	6	6	6	15 „ 25	15 „ 25

(*a*) Figures not available, there being no bazar owing to plague.

WAGES (in rupees) of SKILLED and UNSKILLED LABOUR for the HALF-YEARS ending 31st DECEMBER 1903 and 1904—*concluded*

Districts	Average monthly Wages					
	Able-bodied Agricultural Labourer		Syce or Horse-keeper		Common Mason, Carpenter, or Blacksmith	
	1904	1903	1904	1903	1904	1903
Nizam's Territories—						
Secunderabad	15	8 to 10	8	8 to 12	22·5	20 to 25
Bolâram	6	6	7 to 10	7 " 10	20 to 23	22·5
Madras—						
Malabar Coast—						
Malabar	6·69	6·37	6·87	6·87	14·56 to 16·81	14·56 to 16·81
S. Canara	5·81	6·06	6·75	6·75	16·87 " 18·75	16·87 " 18·75
South, central—						
Coimbatore	4·12	4·06	6·5	6·5	16·25 to 18·75	17·5 to 20
Nilgiris	6·75	6·75	8·75	8·75	23·75	23·75
Salem	3·37	3·44	5	5	13·75 to 15·94	13·25 to 15·94
Central—						
Bellary	4·75	5	8	8	15 to 16·87	15 to 16·87
Anantapur	4·44	4·5	7·5	7·5	15	15
Cuddapah	4·62	4·75	7·5	7·5	15	15
Karnul	4·12	4·06	5·75	5·75	15	15
East Coast, north—						
Ganjam	4	4·12	6	6	10·44 to 12·69	10·44 to 12·69
Vizagapatam	3·25	3·25	5·37	5·37	10·31 " 10·81	10·31 " 10·81
Godâvari	4·62	4·75	6	6	17·5	17·5
East Coast, central—						
Kistna	5·5	5·62	7·19	7·19	15 to 17·5	15 to 17·5
Guntur	5·06	5·12	6·5	6·5	15 " 17·5	15 " 17·5
Nellore	4·56	4·75	6	6	15	15
East Coast, south—						
Madras	...	...	6·5	6·5	13 to 16	13 to 16
Chingleput	4·62	4·62	5·5	5·5	13·37 " 14·69	13·37 " 14·69
N. Arcot	4·87	5	6·19	6·19	15 " 15·94	15 " 15·94
S. Arcot	4·94	4·94	6·69	6·69	13·75	13·12 " 13·75
Tanjore	5·12	5·06	6·62	6·62	15·37 to 16·5	15·37 " 16·87
Trichinopoly	4·5	4·5	7	7	13·12 " 15	13·12 " 15
Southern—						
Tinnevelly	4·94	4·87	7	7	14·56 to 14·87	14·56 to 15·5
Madura	6·81	6·69	6·94	6·94	14·62 " 15·75	14·62 " 15·75
Mysore—						
Mysore	7	7	10	9	20 to 30	15 to 22·5
Bangalore	6 to 12	6 to 12	8	8	15	15 " 22·5
Kolar	6 " 7	6 " 7	8 to 10	8 to 10	20 to 30	20 " 30
Tumkur	7·5	7·5	6	6	15 " 25	15 " 25
Hassan	3·75 to 7·5	3·75 to 7·5	7	8	22·5 " 30	22·5 " 30
Kadur	7·5	7·5	7·5	7·5	22·5	22·5
Shimoga	3 to 7	3 to 6	5 to 10	3 to 10	10 to 30	10 to 20
Chitaldrug	6	7	9 " 10	10	20 " 25	20
Coorg—						
Coorg	6 to 7·5	7·5 to 9	9 to 10	9 to 10	22·5 to 30	22·5 to 30
Aden	...	...	10 to 15	10 to 15	30 to 37	30 to 37

J. A. ROBERTSON
Director-General of Statistics

W. S. MEYER
Secretary to the Government of India

Calcutta, February 17, 1905

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

SANITARY.

PLAGUE.

Calcutta, the 16th February, 1905.

The following statement of plague seizures and deaths reported in India during the week ending the 11th February 1905, is published for general information :—

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind.	Northern.	Bombay City	B., B. & C. I. & G. I. P.	558	511
		Dholera Port		...	...
		Ahmedabad City	B., B. & C. I.	9	5
		Gogha Port		...	...
		Ahmedabad District	B., B. & C. I. & B.-G.-J.-P.	84	18
		Broach Port	" "	2	2
		Broach District	" "	9	10
		Panch Mahals District	" "	20	9
		Rewakantha State	" "	12	8
		Kaira District	" "	138	68
		Palanpur State	" "	3	2
		Mahikantha State	" "	5	2
		Bulsar Port	" "	4	3
		Surat Town and Port	" "	2	2
		Surat District	" "	76	70
		Jhara Port		...	...
		Bandra Port	B., B. & C. I.	7	5
		Utan "	" "	...	...
		Versova "	" "	...	...
		Kelva "	" "	...	...
		Trombay "	G. I. P.	...	...
		Tarapur "	B., B. & C. I.	...	...
		Manori "	" "	...	...
		Mahim "	" "	...	...
		Dhanu "	" "	...	...
		Bhiwndi "	G. I. P.	2	1
		Agashi "	B., B. & C. I.	...	...
		Shirgaon "	" "	...	...
		Bassein "	" "	4	4
		Kalyan "	G. I. P.	2	4
		Thana "	"	10	9
		Umbergaon Port	B., B. & C. I.	...	...
		Kon "		...	...
		Thana District	G. I. P. & B., B. & C. I.	20	17
	Central.	Ahmednagar District	Dhond and Manmad (G. I. P.)	211	169
		Khandesh "	B., B. & C. I. & G. I. P.	300	244
		Nasik "	G. I. P. & N. G.	99	79
		Poona City	S. M. & G. I. P.	98	92
		Poona District	" "	56	37
		Satara "	S. M.	367	273
		Sholapur Town		57	49
		Sholapur District	G. I. P., S. M. & Barsi	71	58

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind.	Southern.	Alibag Port		...	...
		Panvel "		5	5
		Eshoi "		...	...
		Roha "		...	...
		Revdanda "		...	...
		Kolaba District	G. I. P.	35	17
		Ratnagiri Port		16	16
		Vizedrug "		...	...
		Harnai "		...	...
		Rajapur "		...	...
		Vengurla "		...	...
		Jaitapur "		...	...
		Dabhal "		...	...
		Joigad "		...	...
		Deogad "		...	...
		Ratnagiri District		19	13
		Belgaum "	S. M.	134	97
		Hubli Town		10	10
		Dharwar District	S. M.	291	228
		Karwar Port		...	...
		Kumta "		...	...
		Kanara District		6	5
		Savantvadi State		...	...
		Bijapur District	S. M. & G. I. P.	128	119
	Sind	Karachi Town and Port	N. W.	53	50
		Karachi District	"	...	...
		Hyderabad Town	"	...	...
		Hyderabad District	" & J. B.	...	...
		Thar and Parkar District	J. B.	...	...
		Larkhana District	N. W.	...	...
		Sukkar District	"	...	...
		Khairpur State	"	...	...
	Political charges.	Akalkot State		22	15
		Aundh " / Phaltan State		76	58
		Tuna Port		...	...
		Mandvi "		...	...
		Mundra "		...	...
		Jukau "		...	...
		Cutch State		1	2
		Cambay State	B., B. & C. I.	16	6
		Savanur "		1	1
		Bhor "		...	...
		Bhavnagar Town and Port	B.-G.-J.-P.	...	...
		Mongrol Port		...	...

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind.	Political charges.	Jafrabad Port	. . . .	...	...
		Verawal „	. . . .	...	...
		Vawania „	. . . .	...	...
		Kathiawar State . . .	B., B. & C. I., Morvi & B.-G.-J.-P.	22	20
		Kolhapur Town	S. M.	12	9
		Kolhapur and Southern Mahratta Country	„	616	502
		Sachin State	B., B. & C. I.	...	...
		Dharampur State . . .	. . . .	...	...
		Srivardhan Port . . .	. . . .	...	...
		Murud „	. . . .	...	...
		Barimandla „	. . . .	...	...
		Nandgaon „	. . . .	6	4
		Majagoan „	. . . .	...	...
		Janjira „	. . . .	...	...
		Rajapuri „	. . . .	3	1
		Janjira State	. . . . . .	...	...
		Velan Port	. . . .	...	...
		Kodinar „	. . . .	...	...
		Baroda City	B., B. & C. I.	2	2
		Billimora Port	. . . .	...	...
		Baroda State	B. B., & C. I . . .	182	114
		Jath State	. . . . . .	...	...
		Bijapur State	S. M. & G. I. P.	6	8
		Surat „	B., B. & C. I.	13	6
		Aden	. . . .	(j) 281	257
			TOTAL .	4,122	3,316
Madras Presidency.		Salem Town	Madras	...	...
		Salem District	„	(c) 52	(b) 40
		Bellary Cantonment . .	S. M.	...	...
		Bellary Town	„	11	11
		Bellary District	„ & Madras	(a) 138	(b) 122
		Coimbatore District . .	„ S. I. & Nilgiri . . .	(f) 12	(f) 10
		Nilgiris „	„	...	...
		North Arcot „	S. I. & Madras	(d) 25	(f) 17
		South Arcot District . .	„	...	...
		Cuddalore Port	„	...	...
		Tinnevelly District „ . .	„	...	...
		Malabar „	Madras	...	...
		Nellore District	. . . .	...	...
		Cuddapah „	S. I. & Madras	(h) 2	(d) 4
		Mangalore Port	. . . .	17	11
		Ermala „	. . . .	...	...
		South Canara District . .	. . . .	(i) 1	(i) 1
		Madras City	Madras & S. I.	...	...

(a) Eight imported cases.
(b) Six „ „
(c) Seven „ „
(d) Three „ „
(f) Two imported cases.
(h) Imported „
(i) Imported case.
(j) One imported case.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
MADRAS PRESIDENCY.	...	Chingleput District	S. I. & Madras	...	...
		Godavari „	Madras	...	...
		Cannanore Port		...	...
		Tanjore District	S. I.	...	...
		Anantapur „	Madras, S. I. & S. M.	(a) 31	(a) 23
		Madura „	S. I.	1	1
		Trichinopoly „		...	...
		Cochin State		...	...
		Karnool District		4	6
			TOTAL	294	246
BENGAL	Presidency.	Calcutta	E. I., E. B. S. & B. N.	(b) 119	106
		Nadia District	E. B. S. & B. C. & R. K.	...	...
		24-Parganas District	E. B. S., B. C. & E. I.	11	9
		Khulna District	B. C.	...	...
	Burdwan	Midnapur District	B. N. R.	...	...
		Burdwan „	E. I.	...	...
		Howrah Town	„	12	12
		Hooghly District	„	5	5
		Birbhum „	„	...	...
	Patna	Champaran District	B. & N. W.	...	...
		Chapra Town	„	...	...
		Saran District	„	1,748	1,592
		Gaya Town	E. I.	34	34
		Gaya District	„	291	233
		Muzaffarpur District	B. & N. W.	176	175
		Muzaffarpur Town	„	...	...
		Darbhanga Town		14	11
		Darbhanga District	B. & N. W.	174	149
		Shahabad „	E. I.	713	704
		Patna City	„	160	157
		Patna District	„	(c) 1,038	997
	Bhagalpur	Monghyr Town	„	122	123
		Monghyr District	„	678	593
		Bhagalpur Town	„	30	27
		Bhagalpur District	„ & B. & N. W	98	93
		Sonthal Parganas District	„	(d) 1	(d) 1
	Chota Nagpur	Palamau District		...	...
		Singhbhum District	„	...	...
		Hazaribagh „	„	18	11
	Orissa	Cuttack District	B. N. R.	...	...
			TOTAL	5,487	5,032
UNITED PROVINCES.	Allahabad.	Allahabad City	E. I.	283	256
		Allahabad District	„ & O. & R.	650	643
		Cawnpur City	E. I., O. & R., B., B. & C. I. & G. I. P. (I. M. Sec.).	50	48
		Cawnpur District	„ „ „ „	338	318
		Fatehpur „	E. I.	307	267
		Banda „	G. I. P. (I. M. Sec.) & E. I. R.	6	4
		Jhansi City	„ „	...	...

(a) Four imported cases.
(b) Eight „ „
(c) Three imported cases.
(d) Imported case.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
United Provinces.	Allahabad	Jhansi District	G. I. P. (I. M. Sec.)	46	43
		Hamirpur "	" (")	...	...
		Jalaun "	" (")	57	59
	Benares	Benares Cantonment	B. & N. W. & O. & R.	...	...
		Benares City	" " "	159	150
		Benares District	" " " & E. I.	356	312
		Ballia	"	870	870
		Jaunpur City	O. & R.	...	...
		Jaunpur District	" & B. & N. W.	721	519
		Ghazipur "	E. I. & B. & N. W.	1,674	1,545
		Mirzapur City	"	29	23
		Mirzapur District	" & O. & R.	558	350
	Fyzabad	Bahraich District	B. & N. W.	56	45
		Gonda "	"	24	20
		Partabgarh "	O. & R.	196	196
		Sultanpur "	"	181	143
		Ajodhia	"	...	...
		Fyzabad City	"	66	66
		Fyzabad District	"	185	160
		Bara Banki Town	B. & N. W.	...	...
		Bara Banki District	" & O. & R.	217	218
	Gorakhpur	Azamgarh City	" "	...	...
		Azamgarh District	" "	571	574
		Gorakhpur City	"	...	...
		Gorakhpur District	"	118	97
		Basti District	"	213	190
	Meerut	Meerut City	N. W.	104	97
		Meerut Cantonment	"	...	...
		Meerut District	" O. & R. & E. I.	390	375
		Muzaffarnagar City	"	...	...
		Muzaffarnagar District	"	375	465
		Aligarh City	E. I. & O. & R.	30	30
		Aligarh District		415	408
		Saharanpur City		38	24
		Hardwar Union	O. & R. & N. W.	...	...
		Roorkee Town	" "	...	...
		Saharanpur District	" "	(a)586	(a)400
		Bulandshahr "	E. I. & O. & R.	27	26
		Dehra Dun "	B. & N. W. & O. & R.	...	...
	Lucknow	Unao District	O. & R., & B. & N. W.	161	161
		Lucknow City	" " & R. K.	261	260
		Lucknow District	" "	62	62
		Hardoi "	"	85	86
		Rae Bareli "	"	184	182
		Sitapur "		10	9
		Kheri "		7	7

(a) Two imported cases.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
UNITED PROVINCES.	Agra	Etawah City	E. I.	...	...
		Etawah District	"	127	127
		Fatehgarh	R., B. & C. I.	...	...
		Farrukhabad Town	" "	19	14
		Farrukhabad District	" "	318	305
		Mainpuri "	E. I.	303	273
		Agra City	B., B. & C. I., G. I. P. & R. J.	104	104
		Agra District	" "	491	470
		Etah "		571	509
		Hathras City		(a)5	(a) 5
		Muttra District		2,094	2,078
		Muttra City		70	70
	Rohilkhand	Bareilly City	R. & K. & O. & R.	157	147
		Bareilly District	" "	96	80
		Shahjahanpur District	" "	46	46
		Shahjahanpur City	" "	...	...
		Budaun District		134	130
		Bijnor Town		...	...
		Bijnor District	O. & R.	231	202
		Moradabad City		1	1
		Moradabad District		134	134
		Pilibhit District		33	30
	Kumaun	Naini Tal	O. & R.	...	...
		Garhwal District		...	...
			TOTAL	15,550	14,438
PUNJAB	Jullundur	Ludhiana District	N. W.	329	359
		Jullundur City	"	7	4
		Jullundur District	"	563	510
		Hoshiarpur "		966	834
		Ferozepur "	N. W.	303	268
		Kangra "		...	...
		Amritsar City		80	66
		Amirtsar District	N. W.	1,207	1,115
	Lahore	Gurdaspur "	"	587	530
		Lahore Municipality	"	...	...
		Lahore District	"	...	...
		Gujranwala District	"	462	413
		Sialkot "	"	180	178
		Montgomery "	"	17	13
	Rawalpindi	Rawalpindi District	"	37	34
		Gujrat "	"	217	218
		Shahpur "	"	26	24
		Jhelum "	"	3	2
		Lyallpur District	"	1	...
	Multan	Jhang District	"	7	7
		Multan "	"	(b) 1	...
		Mianwali "	"	...	...
		Dera Ghazi Khan District	"	22	9

(a) Imported cases.
(b) For week ending 4th February 1905.

Presidency or Province.	Division.	District and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
PUNJAB.	Delhi	Gurgaon District	B., B. & C. I.	1,185	1,178
		Delhi City	E. I., O. & R., B., B. & C. I., & N. W.	37	38
		Delhi District		95	73
		Hissar „	B., B. & C. I. & N. W.	278	258
		Karnal „	E. I.	263	312
		Simla „	S. K.	...	...
		Amballa „	N. W. & E. I.	631	580
		Rohtak „	N. W.	574	596
	...	Patiala City	Rajpura-Bhatinda (N. W. Ry.).	14	14
		Patiala State	N. W., E. I., B., B. & C. I. & J. B.	515	465
		Kapurthala State		188	164
		Kalsia „		19	21
		Jind „		77	57
		Nabha „		51	49
			TOTAL	9,057	8,419
BURMA	...	Rangoon		14	9
			TOTAL	14	9
CENTRAL PROVINCES (INCLUDING BERAR).	Norbudda	Burhanpur Town		14	14
		Nimar District	G. I. P. & B., B. & C. I.	12	10
		Hoshangabad Town	„	...	...
		Hoshangabad District	„	17	12
		Narsingpur Town	„	...	...
		Narsingpur District	„	...	.
		Chhindwara „	B. N.	3	3
		Khandwa Town	B., B. & C. I & G. I. P.	...	...
		Betul District		...	...
	Nagpur	Nagpur City	B. N. & G. I. P.	...	...
		Nagpur District	„	(b)16	(b)23
		Wardha Town	G. I. P.	...	...
		Wardha District	„	(b)14	(b)12
		Chanda Town		5	8
		Chanda District	G. I. P.	(c)1	(c)1
		Bhandara Town	B. N.	...	...
		Bhandara District	„	15	14
		Balaghat „	„	77	6[illegible]
		Balaghat Town	E. I. & G. I. P.	...	...
	Jubbulpur.	Jubbulpore Town		(b)14	(b)11
		Jubbulpore Cantonment		26	25
		Jubbulpore District	E. I. & G. I. P.	110	86
		Damoh Town	G. I. P. (I. M. Soc.)	...	...
		Damoh District	„ („)	...	...
		Saugor Cantonment	„ („)	...	...
		Saugor Town	„ („)	...	...
		Saugor District	„ („)	.	1
		Seoni „	B. N.	...	(c) 1
		Mandla „	„	7	6
	Chhattisgarh.	Bilaspur Town		10	13
		Bilaspur District	„	1	1
		Raipur „	„	...	...
		Raipur Town	.	...	...
		Sambalpur District	„	...	...

(b) One imported case. (c) Imported case.

Presidency or Province.	Division.	District and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
CENTRAL PROVINCES (INCLUDING BERAR).	...	Akola District	G. I. P.	73	44
		Buldana „	„	91	75
		Wun „	. . . .	...	...
		Basim „	. . . .	...	...
		Amraoti „	G. I. P.	8	7
		Ellichpur „	. . . .	5	5
			TOTAL	549	438
MYSORE STATE.	...	Bangalore City	S. M. & Madras	38	27
		Bangalore Civil and Military Station	„ „	47	44
		Bangalore District	„ „	55	47
		Mysore City	„	7	5
		Mysore District	„ & Madras	44	40
		Kolar „	Madras & S. M.	21	12
		Kolar Gold Fields	„	48	39
		Thumkur District	S. M.	57	50
		Shimoga „	„	5	3
		Chitaldrug „	„	29	18
		Kadur „	„	18	10
		Hassan „	„	6	6
			TOTAL	375	301
HYDERABAD STATE.	...	Aurangabad District	N. G. S.	(b) 175	(b) 141
		Bir „	. . . .	78	62
		Hyderabad „	N. G. S.	...	...
		Indur „	„	...	...
		Bidar District	. . . .	19	7
		Atrafi Balda	. . . .	1	...
		Usmanabad District	G. I. P. & Barsi	68	64
		Lingsagur „	S. M.	146	144
		Parbhani „	N. G. S.	...	...
		Raichur „	G. I. P. & Madras	56	55
		Gulburga „	„ & N. G. S.	101	77
		Nander „	N. G. S.	...	...
			TOTAL	644	550
CENTRAL INDIA.	...	Indore City	B., B. & C. I.	(c) ..	(c) ...
		Indore State	„	34	31
		Ujjain City	„	...	..
		Gwalior „	. . . .	19	10
		Gwalior State	B., B. & C. I. & G. I. P.	...	...
		Dhar „	G. I. P. (I. M. Sec.) & Gwalior	3	3
		Pathari „	„ „	...	...
		Bhopal City	. . . .	...	...
		Bhopal State	G. I. P.	24	13
		Guaranteed Holdings in Bhopal Agency	. . . .	...	...
		Maksudangarh State	. . . .		

(b) Figures for the period from 31st January to 6th February 1905
(c) Figures for week ending 4th February 1905.

Presidency or Province	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
CENTRAL INDIA.	...	Mhow Cantonment	B., B. & C. I. (Rajputana-Malwa)	...	...
		Nimach „	„	...	...
		Indore Residency	„	...	...
		Rutlam City	„	...	...
		Rutlam State	„	(a) 6	(a) 5
		Dewas Town		...	...
		Dewas State	G. I. P.	...	...
		Narsingarh State		...	...
		Guaranteed Holdings in Malwa Agency		...	..
		Tonk State (portion in Central India)	G. I. P.	3	1
		Sehore State	„	...	..
		Datia City	„	4	4
		Datia State		11	11
		Sailana Town		(a) ...	(a) ...
		Sailana State	B., B. & C. I.	5	4
		Piploda District		...	...
		Bagli State		...	...
		Jhabua „	B., B. & C. I.	1	...
		Jaora „	„	3	3
		Jaora Town	„	...	...
		Agar Military Station		...	...
		Manpur		...	...
		Sitamau State		...	...
		Rajgarh „		(a) 1	(a) 3
		Kurwai „		...	...
		Barwani „		...	...
			TOTAL	117	88
RAJPUTANA.	...	Ajmer		...	...
		Ajmer District		36	33
		Abu Road		...	...
		Mewar State	B., B. & C. I.	264	212
		Partabgarh State	„	...	...
		Chitor (Udaipur State)	„	...	...
		Tonk State	„	...	...
		Marwar „ (Jodhpur)	J. B. „	...	...
		Jaipur „	„	234	231
		Kishengarh Town	C. I.	...	...
		Bikanir State	J. B.	(a) ...	(a) ...
		Jhallawar „		...	...
		Kotah „		1	2
		Sirohi „	B., B. & C. I.	...	...
		Shahpura „		11	10
		Dholpur „		5	6
		Alwar „	B., B. & C. I.	202	186
		Beawar		...	...
		Karauli State		...	...
		Banswara Town		...	...
		Banswara State		...	
		Bharatpur „		154	119
			TOTAL	907	799

(a) Figures for week ending 4th February 1905.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
KASHMIR	...	Jammu City . . .	. . . .	4	2
		Jammu Province . . .	N. W.	23	22
			TOTAL .	27	24
N.-W. F. PROVINCE	...	Abbottabad Town . . .	. . . .	...	...
		Hazara District . . .	. . . .	...	...
		Peshawar Town . . .	. . . .	...	...
		Peshawar District . . .	. . . .	...	...
			TOTAL .	...	...
BALU-CHISTAN	...	Sonmiani	. . . .	...	...
		Hirok	N. W.	..	...
		Sibi	"	...	...
			TOTAL .	...	...
			GRAND TOTAL .	37,143	33,660

H. H. RISLEY,
Secretary to the Government of India.

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☛ **Separate paging is given to this Part in order that it may be filed as a separate compilation.**

CONTENTS.

PART I.

Government of India Notifications, Appointments, Promotions, etc.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

Calcutta, the 21st February 1905.

No. 209-*M*.—Intelligence having been received of the death of the Grand Duke Sergius Alexandrovitch, G.C.B., Court Mourning is ordered for one week from 21st February 1905.

When attending at the Viceregal Court, ladies will appear in black and officers in uniform will wear a crape band on the left arm.

By Command,

EVERARD BARING, *Lieut.-Colonel,*

Military Secretary to the Viceroy.

HOME DEPARTMENT.

NOTIFICATIONS.

MEDICAL.

Calcutta, the 24th February 1905.

No. 201.—Lieutenant-Colonel R. Macrae, M.B., I.M.S. (Bengal), is appointed to be Inspector General of Civil Hospitals and Sanitary Commissioner, Burma.

SANITARY.

PLAGUE.

The 23rd February 1905.

No. 297.—Whereas the Governor General in Council is satisfied that there is a danger of an outbreak of dangerous epidemic disease at Sriperumbudur in the Chingleput district of the Madras presidency, if persons from the Mysore and Hyderabad States are permitted to assemble at that place on the occasion of the ensuing Brahmotsavam festival of Sri Bhashyakaraswami:

In exercise of the power conferred by section 2, sub-section (1), of the Epidemic Diseases Act, 1897 (III of 1897), the Governor General in Council is pleased to direct that no tickets to travel by railway to the stations of Manur, Kadambattúr, Tiruvallúr, Sevvápet Road, Tinnanur and Avadi on the Madras Railway and Wálajábad, Singaperumál Kóyil, Vandalúr and Gúduváncheri on the South Indian Railway shall be sold from the 23rd April to the 10th May 1905 (both days inclusive) within the Mysore and Hyderabad States to any person intending or believed to be intending to proceed to the Brahmotsavam festival of Sri Bhashyakaraswami at Sriperumbudur.

SANITARY.

The 24th February 1905.

No. 312.—Major F. C. Clarkson, I.M.S. (Bengal), Sanitary Commissioner of Bengal, is granted privilege leave for three months with furlough out of India for one year and five months in continuation, with effect from the 15th March 1905.

No. 313.—Captain W. W. Clemesha, M.B., I.M.S. (Bengal), Deputy Sanitary Commissioner, Metropolitan and Eastern Bengal Circle, is appointed to officiate as Sanitary Commissioner, Bengal, during Major Clarkson's absence on leave, or until further orders.

ECCLESIASTICAL.

The 20th February 1905.

No. 84.—The Reverend P. D. Johnson, a junior chaplain on the Bengal (Lucknow) ecclesiastical establishment, to be a senior chaplain, with effect from the 24th March 1905.

H. H. RISLEY,
Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATIONS.

CIVIL VETERINARY ADMINISTRATION.

Calcutta, the 24th February 1905.

No. 322—24-2.—Major F. Joslen, Superintendent, Civil Veterinary Department, Bombay Presidency, is granted privilege leave for three months in combination with furlough for eight months, with effect from the 13th May 1905, or the subsequent date on which he may avail himself of it.

No. 323—24-2.—Mr. M. H. Sowerby, M.R.C.V.S., Indian Civil Veterinary Department, is appointed Superintendent, Civil Veterinary Department, Bombay Presidency, during the absence on leave of Major F. Joslen.

J. WILSON,

Officiating Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 18th February 1905.

No. 740-*E.C.*—With the sanction of His Majesty's Government, the Governor-General in Council is pleased to recognise Vice-Consul Keller as attached to the Consulate-General for Germany at Calcutta with power to act as the representative of the Consul-General for Germany at Calcutta in the event of the latter's absence.

The 20th February 1905.

No. 755-*E.C.*—With reference to Notification No. 1609-E.C. dated the 16th May 1904, Mr. H. J. Guy, Consular Agent for Italy at Bassein, has resumed charge of his office.

The 21st February 1905.

No. 337-*G.*—Lieutenant S. H. L. Abbott, M.B., Indian Medical Service (Bombay), Medical Officer, 37th Dogras, held charge of the current duties of the office of Agency Surgeon in Bundelkhand, in addition to his own duties, for the period from the 2nd to the 27th December 1904, inclusive.

The 23rd February 1905.

No. 355-*G.*—Captain C. M. Goodbody, Indian Medical Service, is appointed to officiate as an Agency Surgeon of the 2nd class, and is posted as Agency Surgeon in Haraoti and Tonk, with effect from the date of assuming charge.

No. 796-*E.C.*—With the sanction of His Majesty's Government, the Governor-General in Council is pleased to recognise the provisional appointment of Mr. Fritz Theodor Simon as Consul for Germany at Madras.

No. 684-*F.*—Notification No. 4532-F., dated the 6th December 1904, granting privilege leave for forty-one days to Captain J. W. Watson, Indian Medical Service, Medical Officer, His Britannic Majesty's Consulate at Turbat-i-Haidari, is hereby cancelled.

The 24th February 1905.

No. 761-*I.A.*—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, the Governor-General in Council is pleased to direct that the enactments specified in the Schedule hereto annexed, which have already been declared to apply to the Cantonment of Baroda to the extent and subject to the modifications prescribed in the Notifications specified in the last column of the said Schedule, shall henceforth be deemed to apply to the said Cantonment subject also to any amendments to which the said enactments are for the time being subject in British India.

SCHEDULE.

Year.	Number.	Short title or Subject.	Notification by which the Act was originally applied.
		(i) Acts of the Governor-General in Council.	
1858	XXXV	The Lunacy District Courts Act, 1858	No. 3218-I.A., dated the 16th October 1896.
1871	I	The Cattle Trespass Act, 1871	Ditto.
1886	II	The Indian Income Tax Act, 1886	No. 294-I., dated the 20th January 1887.
1889	XIII	The Cantonments Act, 1889	No. 1977-I., dated the 8th May 1891, *as amended* by No 439-I.A, dated the 17th February 1899, and No. 2321-I.A., dated the 22nd May 1903.
1890	VIII	The Guardian and Wards Act, 1890	No. 3391-I.A., dated the 11th August 1902.

Year.	Number.	Short title or Subject.	Notification by which the Act was originally applied.
		(ii) Regulation of the Bombay Code.	
1827	VIII	Administration of Estates . . .	No. 3218-I.A., dated the 16th October 1896.
		(iii) Acts of the Governor of Bombay in Council.	
1863	VI	The Bombay Public Conveyances Act, 1863.	No. 3128-I., dated the 8th August 1884.
1878	V	The Bombay Abkari Act, 1878 . .	No. 3218-I.A., dated the 16th October 1896.
1890	IV	The Bombay District Police Act, 1890.	No. 3218-I.A., dated the 16th October 1896.
1901	V	The Bombay Abkari Act Amendment Act, 1901.	Ditto *as amended* by No. 4099-I.A., dated the 4th September 1903.

No. 359-*G*.—The following substantive changes are made in the graded list of the Political Department:—

Consequent on the abolition of the appointment of General Superintendent of Operations for the Suppression of Thagi and Dakaiti, a Residency of the 2nd class, and with effect from the 23rd April 1904:—

Major H. Daly, C.S.I., C.I.E., a Resident of the 2nd class, and General Superintendent of Operations for the Suppression of Thagi and Dakaiti (on combined leave), to be a Resident of the 2nd class.

Consequent on augmentation, and with effect from the 30th May 1904:—

Mr. J. B. Wood, a Political Assistant of the 2nd class, to be a Political Assistant of the 1st class.

Captain F. C Webb-Ware, C.I.E., a Political Assistant of the 3rd class (on furlough) to be a Political Assistant of the 2nd class (on furlough).

These arrangements are made without prejudice to superior acting appointments held by any of the abovementioned officers on the dates specified.

Notifications No. 1572-G. and No. 2028-G., dated, respectively, the 2nd September and 4th November 1904, are hereby cancelled.

No. 360-*G*.—Captain R. E. A. Hamilton, a Political Assistant of the 3rd class, is placed, on return from furlough, on temporary special duty under the orders of the Resident in Kashmir.

No. 364-*G*.—Major H. B. Peacock, a Political Assistant of the 1st class, is appointed, on return from furlough, to officiate as a Political Agent of the 3rd class, and is posted temporarily as an Assistant to the Agent to the Governor General in Central India.

No. 366-*G*.—Captain C. B. McConaghy, M.B., Indian Medical Service, is appointed to officiate as an Agency Surgeon of the 2nd class, and is posted as Residency Surgeon and *ex-officio* Assistant to the Political Resident in Turkish Arabia, with effect from the date of assuming charge.

(Notification No. 1305-G., dated the 21st July 1904, is hereby cancelled.)

No. 369-*G*.—Major R. A. E. Benn, C.I.E., a Political Assistant of the 2nd class, is appointed, on return from deputation, to officiate as a Political Assistant of the 1st class, and is posted as Assistant Political Agent for Chageh, with effect from the date of assuming charge.

No. 370-*G*.—Captain L. B. H. Haworth, a Political Assistant of the 3rd class, is posted as Assistant Political Agent and Assistant Commissioner in Quetta and Pishin.

S. M. FRASER,

Officiating Secretary to the Government of India.

FINANCE AND COMMERCE DEPARTMENT.

NOTIFICATION.

SEPARATE REVENUE.

STAMPS.

Calcutta, the 24th February 1905.

No. 1180-*Exc.*—In exercise of the power conferred by section 35 of the Court Fees Act, 1870 (VII of 1870), the Governor General in Council is pleased to remit the fees chargeable under schedule II of the said Act on applications for copies of the documents detailed in clauses (4) and (15) of the Notification of the Department of Finance and Commerce, No. 4650, dated the 10th September 1889.

W. S. MEYER,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 24th February 1905.

APPOINTMENTS.

INDIAN ARMY.

No. 149.—The undermentioned officers are admitted to the Indian Army, with effect from the dates specified, subject to confirmation by the Secretary of State for India:—

Lieutenants—

Percy Douglas Campbell Johnston, 1st Battalion, The King's (Shropshire Light Infantry), attached as a supernumerary to the 2nd Battalion, North Staffordshire Regiment; officiating Double Company Officer, 8th Rajputs. Dated 23rd January 1905.

Cecil Jarvis, 1st Battalion, Duke of Cambridge's Own (Middlesex Regiment); officiating Squadron Officer, 20th Deccan Horse. Dated 6th December 1904.

Second-Lieutenants—

Claude Seymour-Foster, 3rd (King's Own) Hussars, officiating Squadron Officer, 37th Lancers (Baluch Horse). Dated 16th January 1905.

Francis William Joseph Paterson, 1st Battalion, Bedfordshire Regiment, attached as a supernumerary to the 1st Battalion, Royal Munster Fusiliers; Double Company Officer, 66th Punjabis. Dated 23rd January 1905.

Second-Lieutenants Foster and Paterson are promoted to the rank of Lieutenant in the Indian Army, subject to His Majesty's approval, with effect from the 16th and 23rd January 1905, respectively.

SUPPLY AND TRANSPORT CORPS.

No. 150.—Captain C. H. G. Moore, D.S.O., Indian Army, to be Supply and Transport Officer, 3rd class, with effect from the 31st January 1905.

NATIVE ARMY.

No. 151.—The following direct appointments are made with effect from the date of joining:—

35th Scinde Horse.

Muhammad Hayat Khan to be Jemadar on probation, to fill an existing vacancy.

89th Punjabis.

Alah-yar Khan to be Jemadar, on probation, to fill an existing vacancy.

FURLOUGH AND LEAVE.

No. 152.—Colonel H. Goad, Indian Army, Director General, Army Remount Department, is granted combined leave (p. a.) for eight months, with effect from the 15h February 1905, the first 60 days being privilege leave and the remaining period leave under the leave rules of 1886 for the Indian Army. Pension service—30th year commenced 10th September 1904.

No. 153.—Captain V. A. S. Keighley, Indian Army, 18th Tiwana Lancers, Adjutant, Governor General's Body Guard, is granted combined leave (p. a.) out of India, for five months, the first 90 days being privilege leave, and the remaining period leave under the leave rules of 1886 for the Indian Army. Pension Service—Tenth year commenced 28th December 1904.

PENSIONS.

WARRANT OFFICERS.

No. 154.—Conductor J. S. Freemantle, Ordnance Department, has been transferred to the pension establishment.

No. 155.—Sub-Conductor J. Moore, Supply and Transport Corps, has been transferred to the pension establishment.

PROMOTIONS.

No. 156.—The following promotions are made, subject to His Majesty's approval :—

INDIAN ARMY.

BREVET.

To be Colonel.

23rd February 1905.

Lieutenant-Colonel George Arthur Gott, 37th Lancers (Baluch Horse).

Majors to be Lieutenant-Colonels.

12th January 1905.

Walter Sinclair Delamain, 123rd Outram's Rifles.

12th February 1905.

Samuel Garnett Radcliff, 93rd Burma Infantry.

13th February 1905.

Alexander Lumsdaine Lindesay, 24th Punjabis.

To be Majors.

13th February 1905.

Brevet-Major Frederick James Moberly, D.S.O., Assistant Secretary, Military Department.

Captain Robert De Laune Faunce, Deputy Assistant Adjutant-General, Secunderabad Division.

Brevet-Major Skipton Hill Climo, D.S.O., 2nd-in-command, 24th Punjabis.

Captain Charles William Grant Richardson, Deputy Assistant Adjutant-General, 3rd (Lahore) Division.

Brevet-Major Thomas Edwin Scott, C.I.E., D.S.O., Deputy Assistant Adjutant-General, Northern Command.

Second-Lieutenants to be Lieutenants.

5th December 1904.

Stephen Ussher, 129th Duke of Connaught's Own Baluchis.

Percival Henry Havelock Bailey, 34th Sikh Pioneers.

3rd January 1905.

George Dominic Heyland, 121st Pioneers.
Stanley Clarke Biggs, 125th Napier's Rifles.

22nd January 1905.

Arthur William Dauncey Cornish, 6th Gurkha Rifles.
Herbert Bowater Vernon, 78th Moplah Rifles.
Francis Lionel Tayler, 42nd Deoli Regiment.
Alan Sauer Auret, 102nd Prince of Wales' Own Grenadiers.
Leonard Duncan Rollo, 96th Berar Infantry.
Noel Arthur Worlledge, 75th Carnatic Infantry.

12th February 1905.

Charles George Marshall Plumer, 61st Pioneers.

INDIAN MEDICAL SERVICE.

Lieutenants to be Captains.

Dated 29th January 1905.

Alfred Ernest John Lister, M.B., F.R.C.S.
Thomas Samuel Beauchamp Williams, M.B.
Samuel Herbert Lee Abbott.
Alexander William Greig.
Richard Ernest Lloyd.
John Edmund Clements, M.B.
Hugh Barkley Steen, M.B.
Ernest Bisset, M.B.
Richard James Bradley, M.B.
James Woods, M.B.
Alexander William Overbeck-Wright, M.B.
David Munro, M.B.
Thomas William Harley, M.B.
John William McCoy.
Roger Lionel Hagger.
Robert Markham Carter.
Roger Durrant Willcocks, M.B.
Thomas George Ferguson Paterson, M.B.
Dodington George Richard Shurton Baker.
Jaspar Robert Joly Tyrrell, M.B.
Diwan Ganpat Rai.
Robert Macpherson Barron.
William Reith John Scroggie.
Lewis Patrick Farrell.
Thomas Henry Gloster, M.B.
Herbert Henry George Knapp, M.D.
James Henry Horton, D.S.O.
William Adolphus Justice, M.B.

Captains to be Majors.

30th January 1905.

BENGAL ESTABLISHMENT.

Charles Milne.
Vivian Godfrey Drake-Brockman.
William Young, M.B.
John Joseph Bourke, M.B.
Bernard Robert Chatterton, M.D., F.R.C.S.I.

Cedric Barkley Prall.
Charles Edward Williams, M.B.
John Norman MacLeod, M.B., F.R.C.S.E.
Walter Holland Ogilvie, M.B.
Thomas Alfred Ollivant Langston.
Richard Heard, M.B.
Edgar Rowe Parry, M.B.
Walter Hood Orr.
Paxton St. Clair More, M.B.

MADRAS ESTABLISHMENT.

George Bidie, F.R.C.S E.

ORDNANCE DEPARTMENT.

Northern Circle.

No. 157.—Store Sergeant George Pennington to be Sub-Conductor, *vice* Sub-Conductor Frederick George Finch, *seconded*, on appointment to the office of the Director General of Ordnance in India; with effect from the 7th November 1904.

SUPPLY AND TRANSPORT CORPS.

No. 158.—The absorption of Sub-Conductor F. C. Sly in his present grade has effect from the 30th August 1904, and not as stated in Military Department Notification No. 1022 of 1904.

BENGAL.

No. 159.—Sergeant Henry John Jolly to be Sub-Conductor, *vice* Sub-Conductor Flowers, deceased; with effect from the 8th October 1904.

NATIVE ARMY.

No. 160.—The following promotions are made in the undermentioned regiments:—

35th Scinde Horse.

Jemadar Muhammad Azim Khan to be Ressaidar, *vice* Abdul Khalik Khan, transferred to the pension establishment; with effect from the 1st December 1904.

89th Punjabis.

Jemadar Abdullah to be Subadar and Havildar Fateh Muhammad to be Jemadar, *vice* Subadar Fateh Sher Khan, transferred to the pension establishment; with effect from the 21st December 1904.

RETIREMENTS.

No. 161.—The undermentioned officers have been permitted by the Secretary of State for India to retire from the service, subject to His Majesty's approval, with effect from the dates specified:—

Colonel Josiah Philip Crampton Neville, Indian Army, Unemployed Supernumerary List,—11th January 1905.

Major Sydney Arthur Pearse, Indian Army, temporary half-pay list,—19th January 1905.

No. 162.—Lieutenant-Colonel Thomas Greenaway, Indian Army, Unemployed Supernumerary List, is permitted to retire from the service, subject to His Majesty's approval, with effect from the 12th February 1905.

No. 163.—The undermentioned departmental officers with honorary rank are permitted to retire from the service, subject to His Majesty's approval, with effect from the dates specified:—

Captain Edward Marchant, Commissary, Barrack Department, Madras,—11th November 1904.

Captain John Edward Patton, Commissary, Public Works Department, Madras,—18th January 1905.

VOLUNTEER CORPS.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

Assam Valley Light Horse.

No. 164.—Ernest Wells Witham and John McIntire Falkiner, Gentlemen, to be Surgeon-Lieutenants, with effect from the 1st January 1905.

Northern Bengal Mounted Rifles.

No. 165.—Second-Lieutenant Lawrance Drysdale to be Lieutenant, *vice* Goss, promoted; with effect from the 26th May 1904.

Second-Lieutenant Robert Gollan to be Lieutenant, *vice* Renny, transferred to the Supernumerary List; with effect from the 1st January 1905.

Mussoorie Volunteer Rifles

No. 166.—Second-Lieutenant Philip Stowel Quarry to be Lieutenant, *vice* MacGoun, resigned; with effect from the 1st December 1904.

Albert Thomas Leonard, Gentleman, to be Second-Lieutenant, *vice* Quarry, promoted; with effect from the 1st December 1904.

Malabar Volunteer Rifles

No. 167.—Captain Ernest Vincent Dupen resigns his commission, with effect from the 5th January 1905

Captain John Christie to be Major, *vice* Maylor, resigned; with effect from the 1st February 1905.

East Coast Volunteer Rifles.

No. 168.—Lieutenant George Frederick Fischer Foulkes to be Captain, *vice* Lacey, transferred to the Supernumerary List; with effect from the 20th January 1905.

MEDALS AND DECORATIONS.

No. 169.—His Excellency the Governor-General of India is pleased to confer the Volunteer Officers' Decoration upon the undermentioned officers of the Indian Volunteer Force:—

Naini Tal Volunteer Rifles

Captain and Honorary Major Thomas Ernest Alfred Taylor.

Second-Lieutenant Augustus Charles Wiseman.

E. DEBRATH, *Major-General,*
Secretary to the Government of India

PUBLIC WORKS DEPARTMENT.

RAILWAYS.

NOTIFICATION.

Calcutta, the 24th February 1905

No. 85.—The following is published for general information —

No. 162 R. T

GOVERNMENT OF INDIA—PUBLIC WORKS DEPARTMENT—RAILWAY TRAFFIC

Calcutta, the 23rd February 1905.

Powers of the Railway Board to deal with Railway Companies under their contracts with the Secretary of State.

READ—

Public Works Department Resolution No. 256 G., dated the 18th February 1905.
Telegram to the Secretary of State No 107 R.T., dated the 7th February 1905.
Telegram from the Secretary of State, dated the 21st February 1905.

RESOLUTION.—With reference to Public Works Department Resolution No. 256 G., dated the 18th February 1905, read above, under sanction of the Secretary of State, the

Government of India hereby authorise the Railway Board to act by their Secretary on behalf of the Secretary of State and of the Government of India under all contracts executed with Railway Companies.

ORDER.—Ordered that this Resolution be communicated to all the Departments of the Government of India, and to the Local Governments, Administrations and officers, noted on the margin, for information and guidance; and to the Governments of Madras and Bombay, Public Works Department, General Branch, the Governments of the United Provinces of Agra and Oudh and the Punjab, the Honourable the Chief Commissioner, Central Provinces, the Chief Commissioner of Coorg, the Honourable the Resident in Mysore, the Honourable the Agents to the Governor General in Central India and Baluchistan, the Honourable the Agent to the Governor General and Chief Commissioner, North-West Frontier Province, the Accountant General, Public Works Department, the Director General of Military Works, the Engineers-in-Chief, Ganges Bridge and Agra-Delhi Chord railway, the Engineer-in-Chief, Murshidabad Branch, Eastern Bengal State railway, and the Engineer-in-Chief, Nagda-Muttra railway survey, for information. Also that it be published in the *Gazette of India.*

The Governments of Madras and Bombay, Public Works Department, Railway Branch.
The Government of Bengal, Public Works and Marine Departments.
The Government of Burma, Public Works Department, Railway Branch.
The Honourable the Chief Commissioner of Assam.
The Honourable the Resident at Hyderabad.
The Honourable the Agent to the Governor General in Rajputana.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow and Assam.
The Director General of Telegraphs.
The Managers, North Western, Oudh and Rohilkhand, and Eastern Bengal State railways.

E. I. SHADBOLT,
for *Secretary to the Government of India.*

PUBLIC WORKS DEPARTMENT.

IRRIGATION, ROADS AND BUILDINGS.

NOTIFICATIONS.

Calcutta, the 20th February 1905.

No. 75.—Mr. F. W. Eicke, Examiner of Public Works Accounts, has been granted, by His Majesty's Secretary of State for India, furlough for nine months in extension of that notified in Public Works Department Notification No. 361, dated 29th November 1904.

No. 76.—With reference to Public Works Department Notification No. 20, dated 13th January 1905, Mr. E. Blaber, Officiating Superintending Engineer, reverted to his substantive rank of Executive Engineer, 3rd grade, with effect from the 2nd February 1905.

The 21st February 1905.

No. 77.—Mr. H. H. Fox, Executive Engineer, 1st grade, Burma, is appointed to officiate as a Superintending Engineer, with effect from the 15th February 1905, during the absence of Mr. W. G. Newton on combined leave, or until further orders.

No. 78.—Mr. A. R. Kalberer, Examiner of Accounts, attached to the office of the Examiner of Public Works Accounts, United Provinces, is granted privilege leave for three months in combination with leave on medical certificate for six months under articles 233, 260 and 336 of the Civil Service Regulations, with effect from the 27th February 1905, or subsequent date.

The 22nd February 1905.

No. 79.—Mr. E. D. Chanter, Examiner of Accounts, is transferred from the office of the Examiner of Public Works Accounts, Burma, to that of the Examiner of Public Works Accounts, United Provinces. That portion of Public Works Department Notification No. 40, dated 2nd February 1905, which relates to Mr. Chanter is hereby cancelled.

No. 80.—Mr. W. J. Britts, Accountant, 1st grade, and Assistant Examiner (honorary rank), attached to the office of the Examiner of Public Works Accounts, Punjab, is temporarily promoted to the Superior Accounts Branch with the rank of officiating Deputy Examiner, Class II.

The 23rd February 1905.

No. 81.—Mr. W. E. Curry, Examiner of Public Works Accounts, Burma, is granted under articles 233, 260 and 308 of the Civil Service Regulations, privilege leave for three months in combination with furlough for one year four months and fifteen days, with effect from the 28th March 1905, or subsequent date.

No. 82.—Mr. K. Balarama Iyer, Examiner of Accounts, is, on return from leave, posted as officiating Examiner of Public Works Accounts, Burma, with officiating rank in class III of Examiners.

The 24th February 1905.

No. 83.—Mr. C. A. White, Superintending Engineer, 3rd class, *temporary rank*, Bengal, reverted to Executive Engineer, 1st grade, with effect from 6th February 1905, and is appointed to officiate as Superintending Engineer, and Sanitary Engineer, Bengal, with effect from the 13th February 1905, during the absence of Mr. A. E. Silk, Superintending Engineer, on combined leave, or until further orders.

No. 84.—Mr. E. Gabbett, Executive Engineer, 1st grade, Burma, is appointed to officiate as a Superintending Engineer, with effect from the 20th February 1905, during the absence on privilege leave of Mr. J. T. Rollo, Superintending Engineer, or until further orders.

SIDNEY PRESTON,
Secretary to the Government of India.

RAILWAY BOARD OF INDIA.

NOTIFICATION.

Calcutta, the 22nd February 1905.

No. 1.—Mr. J. Coates, Executive Engineer, 3rd grade, State Railways, is on relief of his duties as officiating Assistant Secretary to the Government of India, Public Works Department, Railway Branch, posted to the Eastern Bengal State Railway.

NEVILLE PRIESTLEY,
Secretary, Railway Board.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 25, 1905.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 26th September 1904.

From the 12th November next till further notice, the complete *Gazette of India* will be published at Calcutta. After the 5th November all Notifications and other matter intended for publication in the Gazette should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901:—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's Gazette, and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's Gazette. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next Gazette."

J. P. HEWETT,
Secretary to the Government of India.

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J. J. MEIKLE,
Officiating Publisher, Gazette of India.

COMPTROLLER GENERAL'S OFFICE.

No. 2615.—Preliminary Account of Receipts and Disbursements of the Government of India for the first nine months of 1904-1905 as compared with the corresponding period of 1903-1904.

ENGLAND.						RECEIPTS.	INDIA.					
WHOLE YEAR.		APRIL TO DECEMBER.					WHOLE YEAR.		APRIL TO DECEMBER.			
Accounts, 1903-1904.	Budget, 1904-1905.	1903-1904.	1904-1905.	Increase.	Decrease.		Accounts, 1903-1904.	Budget, 1904-1905.	1903-1904.	1904-1905.	Increase.	Decrease.
						Revenue.						
						PRINCIPAL HEADS OF REVENUE.						
...	...	...	...	...	...	Land Revenue (including that due to Irrigation)	30,10,73,000	30,71,41,000	13,75,31,000	14,14,73,000	39,42,000	...
...	...	...	...	...	...	Opium	8,60,41,000	7,43,26,000	6,20,23,000	6,85,57,000	65,34,000	...
...	...	...	...	...	...	Salt	7,87,57,000	7,70,00,000	5,83,80,000	5,98,25,000	14,45,000	...
...	...	...	...	...	...	Stamps	5,37,04,000	5,45,57,000	3,99,92,000	4,22,16,000	22,24,000	...
...	...	...	...	...	...	Excise	7,47,01,000	7,57,50,000	5,30,75,000	5,72,51,000	41,76,000	...
...	...	...	...	...	...	Customs	5,94,94,000	5,87,58,000	4,10,70,000	4,63,02,000	52,26,000	...
...	...	...	...	...	...	Other Heads	9,68,57,000	9,72,65,000	5,78,30,000	6,12,05,000	33,75,000	...
...	...	...	...	...	...	TOTAL PRINCIPAL HEADS	75,06,27,000	74,47,97,000	44,99,07,000	47,68,29,000	2,69,22,000	...
141,800	40,000	103,400	110,300	6,900	...	Interest	1,13,14,000	1,09,35,000	70,39,000	65,16,000	...	5,23,000
6,600	6,400	5,500	4,200	...	1,300	Post Office, Telegraph, and Mint	7,86,44,000	3,77,90,000	3,97,01,000	2,74,78,000	...	1,22,23,000
23,100	27,800	800	600	...	200	Receipts by Civil Departments	2,36,14,000	2,16,35,000	1,52,62,000	1,52,17,000	...	45,000
91,300	78,200	67,200	57,900	...	9,300	Miscellaneous	90,41,000	80,09,000	51,42,000	48,12,000	...	3,30,000
7,400	5,900	7,500	9,800	2,300	...	Railways	32,32,56,000	32,41,4[illegible],000	23,67,44,000	26,41,38,000	2,73,94,000	...
...	...	...	...	...	...	Irrigation (excluding Land Revenue due to Irrigation)	3,11,19,000	3,11,78,000	1,79,27,000	1,91,51,000	12,24,000	...
26,100	26,800	18,800	18,300	...	500	Other Public Works	79,40,000	68,04,000	52,82,000	52,44,000	...	38,000
450,400	362,400	307,400	229,400	...	78,000	Receipts by Military Department	95,86,000	80,54,000	64,65,000	63,30,000	...	1,35,000
746,700	547,500	510,600	430,500	...	80,100	TOTAL REVENUE	1,24,51,41,000	1,19,40,10,000	78,34,69,000	82,57,15,000	4,22,46,000	...
						Railway and Irrigation Capital not charged to Revenue.						
...	...	...	221,100	221,100	..	Capital of Railway Companies (net Receipts)	...	...	...	...	...	...
						Debt, Deposits, and Advances.						
900,000	1,497,900	915,000	1,497,800	582,800	...	Permanent Debt (net incurred)	1,87,02,000	2,87,00,000	1,87,09,000	2,99,42,000	1,12,33,000	...
...	...	...	...	...	...	Temporary do. (do.)	50,00,000	...	...	...	...	...
...	...	...	...	...	...	Unfunded do. (do.)	1,15,53,000	53,22,000	62,64,000	32,24,000	...	30,40,000
...	...	...	398,400	398,400	...	Deposits and Advances (net)	3,0[illegible],50,000	...	...	...	...	...
...	...	...	...	...	...	Loans and Advances by Imperial Government	58,09,000	43,40,000	39,05,000	37,01,000	...	2,04,000
...	...	...	...	...	...	Do. do. by Provincial Governments	1,48,26,000	80,78,000	70,14,000	56,18,000	...	13,96,000
...	...	...	...	...	...	Capital Account of Local Boards (net Receipts)	...	...	...	...	...	...
687,400	...	...	...	...	...	Remittances (net)	79,10,000	...	...	...	...	...
21,659,300	16,500,000	14,498,500	16,058,800	1,560,300	...	Secretary of State's Bills drawn	...	...	...	...	...	...
23,246,700	17,997,900	15,413,500	17,955,000	2,541,500	...	TOTAL	9,47,8[illegible],000	4,70,40,000	3,58,92,000	4,24,85,000	65,93,000	...
23,993,400	18,545,400	15,924,100	[illegible]	2,682,500	...	TOTAL RECEIPTS	1,33,99,21,000	1,24,10,56,000	81,93,61,000	86,82,00,000	4,88,39,000	...
5,767,800	7,003,400	5,767,800	7,294,300	1,527,[illegible]00	...	Opening Balance	18,12,36,000	17,25,00,000	18,12,36,000	17,80,43,000		31,93,000
29,761,200	25,548,800	21,691,900	25,901,400	4,209,500	...	GRAND TOTAL	1,52,11,57,000	1,41,35,56,000	1,00,05,97,000	1,04,62,43,000	4,56,46,000	...

ENGLAND.						DISBURSEMENTS.	INDIA.					
WHOLE YEAR.		APRIL TO DECEMBER.					WHOLE YEAR.		APRIL TO DECEMBER.			
Accounts, 1903-1904.	Budget, 1904-1905.	1903-1904.	1904-1905.	Increase.	Decrease.		Accounts, 1903-1904.	Budget, 1904-1905.	1903-1904.	1904-1905.	Increase.	Decrease.
£	£	£	£	£	£	**Expenditure.**	R	R	R	R	R	R
51,000	42,100	39,800	34,400	...	5,400	Direct Demands on the Revenues	12,81,41,000	13,17,18,000	9,47,39,000	9,34,91,000	...	12,48,000
2,983,500	2,994,800	2,297,500	2,385,200	87,700	...	Interest (including in India that on Capital Expenditure on Railways and Irrigation Works)	4,80,97,000	4,06,00,000	2,83,52,000	2,82,76,000	...	76,000
356,400	405,100	275,500	204,300	...	11,200	Post Office, Telegraph, and Mint	7,12,39,000	3,53,36,000	2,62,42,000	2,27,73,000	...	34,69,000
612,800	601,500	359,000	391,200	32,200	...	Salaries and Expenses of Civil Departments	17,04,97,000	13,29,12,000	11,90,89,000	12,29,01,000	38,12,000	...
2,366,500	2,376,600	1,788,400	1,834,300	45,900	...	Miscellaneous Civil Charges	2,97,47,000	2,70,43,000	2,08,15,000	2,13,58,000	5,43,000	...
22,300	31,300	21,500	18,500	...	3,000	Famine Relief and Insurance	1,32,51,000	1,34,27,000	20,40,000	27,90,000	7,50,000	...
6,590,100	6,678,100	4,232,700	4,286,400	53,700	...	Railway Revenue Account (excluding in India Interest on Capital Expenditure)	15,91,34,000	16,32,29,000	11,39,25,000	12,45,26,000	1,06,01,000	...
2,100	1,700	1,600	2,000	400	..	Irrigation Revenue Account (excluding in India Interest on Capital Expenditure)	2,52,54,000	2,52,40,000	1,61,79,000	1,80,90,000	19,11,000	...
145,000	108,500	116,500	102,000	...	14,500	Other Public Works	8,27,77,000	9,05,29,000	4,51,32,000	4,64,46,000	13,14,000	...
5,011,400	5,593,700	3,507,100	3,917,800	410,700	...	Army Services	19,28,07,000	20,25,15,000	13,69,82,000	14,88,62,000	1,18,80,000	...
5,100	150,000	...	71,700	71,700	...	Special Defence Works	3,20,000	16,00,000	1,04,000	2,03,000	1,59,000	...
18,146,500	18,983,400	12,640,200	13,308,400	668,200	...	TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	92,12,70,000	92,34,49,000	60,35,99,000	62,98,00,000	2,62,07,000	...
...	...	...	...	...	...	*Add*—Provincial Surpluses: that is, portion of allotments to Provincial Governments not spent by them in the year	2,07,27,000	...	...	...	...	...
..	...	...	...	...	...	*Deduct*—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial balances	27,98,000	1,97,52,000	...	...	...	...
18,146,500	18,983,400	12,640,200	13,308,400	668,200	.	TOTAL EXPENDITURE CHARGED AGAINST REVENUE	93,91,99,000	90,36,97,000	60,35,99,000	62,98,00,000	2,62,07,000	...
						Railway and Irrigation Capital not charged to Revenue.						
1,305,600	1,715,800	911,400	914,400	3,000	...	Capital Outlay on Railways and Irrigation Works	5,60,61,000	5,66,68,000	3,65,24,000	3,17,64,000	...	47,60,000
...	...	...	...	...	...	Capital Charge involved in Redemption of Liabilities	...	...	...	...	...	...
1,349,200	12,300	1,068,200	...	...	1,068,200	Capital of Railway Companies (net payments)	85,81,000	77,68,000	73,65,000	55,65,000	...	18,01,000
2,654,800	1,728,100	1,979,600	914,400	...	1,065,200	TOTAL	6,46,42,000	6,44,36,000	4,38,90,000	3,73,29,000	..	65,61,000
						Debt, Deposits, and Advances.						
...	...	...	...	...	...	Permanent Debt (net discharged)	...	...	...	...	...	...
1,500,000	...	1,500,000	1,000,000	...	500,000	Temporary do. (do.)	...	...	...	...	...	...
...	...	...	...	...	..	Unfunded do. (do.)	...	...	...	...	...	...
165,100	400	210,800	...	...	210,800	Deposits and Advances (net)	...	1,10,12,000	49,48,000	22,77,000	...	26,71,000
...	...	...	...	...	...	Loans and Advances by Imperial Government	75,01,000	35,77,000	54,59,000	27,65,000	...	26,94,000
...	...	...	...	...	...	Do. do. by Provincial Governments	77,50,000	92,43,000	59,10,000	39,88,000	...	19,28,000
...	...	...	...	...	...	Capital Account of Local Boards (net payments)	...	...	...	...	...	...
...	140,600	219,300	166,700	...	52,600	Remittances (net)	...	41,81,000	47,34,000	1,76,73,000	1,29,39,000	...
...	...	...	...	...	...	Secretary of State's Bills paid	32,51,17,000	25,15,40,000	21,82,75,000	24,00,54,000	2,17,79,000	...
...	...	...	...	...	...	Do. do. do. exchange	—10,95,000	—46,000	24,000	— 5,57,000	..	5,81,000
1,665,100	141,000	1,930,100	1,166,700	...	763,400	TOTAL	33,92,73,000	27,95,13,000	23,93,56,000	26,02,00,000	2,08,44,000	...
22,466,400	20,852,500	16,549,900	15,389,500	...	1,160,400	TOTAL DISBURSEMENTS	1,34,31,14,000	1,24,76,40,000	88,68,45,000	93,33,35,000	4,64,90,000	...
7,294,800	4,696,300	5,142,000	10,511,900	5,369,900	...	Closing Balance	17,80,43,000	16,57,16,000	11,37,52,000	11,29,08,000	...	8,44,000
29,761,200	25,548,800	21,691,900	25,901,400	4,209,500	...	GRAND TOTAL	1,52,11,57,000	1,41,33,56,000	1,00,05,97,000	1,04,62,43,000	4,56,46,000	...

The 22nd February 1905.

A. F. COX,
Comptroller General.

GOVERNMENT OF INDIA.
DEPARTMENT OF REVENUE AND AGRICULTURE.

INVENTIONS and DESIGNS.

Calcutta, the 23rd February 1905.

NOTIFICATIONS.

No. 735 P.—APPLICATIONS in respect of the under-mentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act during the week ending 18th February 1905:—

No. 77 of 1905.—Cornelius Edward Cardew, engineer of Insein township, Hanthawadi district, Lower Burma. *Devices applicable to the swiveling trucks, otherwise known as bogies or bogie trucks used under vehicles running on railways or tramways.*

No. 78 of 1905.—Louis Brennan, civil and mechanical engineer, of Woodlands, Gillingham, in the county of Kent, England. *Improvements in and relating to the imparting of stability to otherwise unstable bodies, structures or vehicles.*

No. 79 of 1905.—Premji Hirji, fitting mistry, Port Trust workshop, Mazagon, Bombay. *An improved water-lift.*

No. 80 of 1905.—William Alfred Phillips and Frederick Hutchins, electrical engineers, both of 185, Oxford street, in the county of London, England. *Improvements in and relating to the spinning of cotton and other fibres and apparatus therefor.*

No. 81 of 1905.—Samuel Cleland Davidson, merchant, of Sirocco Engineering Works, Belfast, Ireland. *Improvements in or relating to apparatus for coaling and filtering air.*

No. 82 of 1905.—The Empire Oil Engine Syndicate, Limited, manufacturers, of 34, Great St. Helens, in the city and county of London, England. *Improvements in or connected with the production of combustible mixtures or petroleum spirit therefrom for use in internal combustion engines and other heating purposes.*

No. 83 of 1905.—William Alfred Phillips and Frederick Hutchins, electrical engineers, both of 185, Oxford street, in the county of London, England. *Improvements in and relating to the coverings of wire or other cores with fibrous materials and apparatus employed therein.*

No. 84 of 1905.—Augustus Rosenberg, engineer, of 259, High Holburn, London, England. *Improvements in and connected with apparatus for the generation of acetylene and other gas.*

No. 85 of 1905.—William Allan Hutchison, traffic inspector, North Western Railway, Kotri, Sind. *A device for effectually securing the card labels affixed to the doors of railway goods wagons without tape or sealing wax as now done.*

No. 86 of 1905.—Surapati Ghatack, mechanic, of Shahapur, Tallygunge post office, in the district of 24-Pergannas. *A continuous revolving machine for drying and roasting grains and small leaves.*

No. 87 of 1905.—Charles Joshua Greengrass, civil engineer, residing at Puttur, North Arcot district, Madras Presidency. *A tyre suitable for motor-cars, cycles, etc., to be called the "Combination Tyre."*

No. 736 P.—The under-mentioned design has been registered, under the provisions of the Inventions and Designs Act, 1888, in the office of the Secretary appointed under that Act, and copies have been sent to the Governments of Madras, Bombay and Burma. This and other designs are open to public inspection, from 11 A.M. to 4 P.M., at the Secretary's office (Imperial Secretariat, Government Place, West, Calcutta), on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying.

No. 19 D. of 1905.—Sumer Chand and Sham Lall Sadh, traders of Mohilla Sadhwara, Farruckhabad. *Design consisting of jungle scenery within a border.*

No. 737 P.—SPECIFICATIONS of the under-mentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act, and copies have been sent to the Governments of Madras, Bombay, and Burma, and the Director of the Department of Land Records and Agriculture, United Provinces of Agra and Oudh. These and other specifications are open to public inspection, from 11 A.M. to 4 P.M., at the Secretary's office (Imperial Secretariat, Government Place, West, Calcutta), on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying:—

No. 447 of 1904.—Frederick Ceccarini, turf accountant, of No. 14, Hare street, Calcutta, in the presidency of Bengal, India. *A new or improved marker for recording the scores made in playing card games.* (Specification filed 11 February 1905.)

No. 738 P.—THE fees prescribed in the fourth schedule to the Inventions and Designs Act of 1888 have been paid for the continuance of exclusive privilege in respect of the under-mentioned inventions for the periods shown against each:—

No 40 of 1895.—Hermann Reisenegger. *Improved manufacture of dry alizarine.* (From 20 March 1905 to 20 March 1906.)

No. 81 of 1896.—Max Guilleaume. *Improvements in electric cables.* (From 2 June 1905 to 2 June 1906.)

No. 213 of 1896.- Granger Farwell. *Improvements in typewriting machines.* (From 15 April 1905 to 15 April 1906.)

No. 253 of 1896.—Aloys Naville, Philippe Guye, Charles Eugene Guye. *Electric gasreaction apparatus.* (From 19 February 1905 to 19 February 1906.)

No. 373 of 1896.—William James Orsman. *Improvements in the manufacture of explosives applicable for use in coal or other fiery mines.* (From 26 February 1905 to 26 February 1906.)

No. 347 of 1897.—William Richard Sumption Jones and Everard Richard Calthrop. *Improvements in or in connection with buffers and draw-bars for railway and other similar vehicles.* (From 24 February 1905 to 24 February 1906.)

No. 442 of 1897.—Albertus Kapteyn. *Improvements in triple valves for pneumatic railway brakes.* (From 16 July 1905 to 16 July 1906.)

No. 289 of 1898.—Gustav Lorenz. *Improvements in process for the production of a permanent preparation containing the white corpuscles of the blood-serum of swine immunised against swine fever.* (From 24 February 1905 to 24 February 1906.)

No. 344 of 1898.—Frank Swales. *An improved hook more especially intended for use as a curb hook.* (From 10 March 1905 to 10 March 1906.)

No. 370 of 1898.—Auguste Collette Fils and Auguste Boidin. *Improvements in apparatus for the manufacture of alcohol by saccharification and fermentation by means of mucedineae.* (From 14 April 1905 to 14 April 1906.)

No. 249 of 1899.—John James Marsland. *An improved water closet for the use of natives of India to be called the "Aryan water closet."* (From 12 February 1905 to 12 February 1906.)

No. 293 of 1899.—Charles Howard Windle and Basil Devenish Meares. *The attachment of corrugated iron sheets to roof purlins.* (From 20 March 1905 to 20 March 1906.)

No. 325 of 1899.—Anton Pollak, Joseph Virag, Julius Egger and Friedrich Silberstein. *Improved method and apparatus for rapidly transmitting and recording telegrams.* (From 12 March 1905 to 12 March 1906.)

No. 479 of 1899.—Benjamin Garver Lamme. *Improvements in dynamo-electric machines.* (From 23 February 1905 to 23 February 1906.)

No. 7 of 1900.—Benjamin Garver Lamme and John Purington Mallett. *Improvements in electrical machines.* (From 8 March 1905 to 8 March 1906.)

No. 314 of 1900.—William Charles Stephens. *Improvements in or connected with rock drills.* (From 26 February 1905 to 26 February 1906.)

No. 437 of 1900.—William Morris Mordey and Guy Carey Fricker. *Improvements in electricity meters.* (From 20 February 1905 to 20 February 1906.)

No. 490 of 1900.—The Westinghouse Brake Company, Limited. *Improvements in electro-magnetic brake devices.* (From 23 February 1905 to 23 February 1906.)

No. 30 of 1901.—Frank Clarence Newell. *Improvements in electric brakes.* (From 23 April 1905 to 23 April 1906.)

No. 32 of 1901.—Frank Clarence Newell. *Improvements in automatic regulators for electric brakes.* (From 23 April 1905 to 23 April 1906.)

No. 51 of 1901.—Frank Clarence Newell. *Improvements in electric brakes.* (From 23 April 1905 to 23 April 1906.)

No. 318 of 1901.—Arthur Edward Pundt. *An improved cap or stopper for sealing or fastening tins drums or other vessels containing oils, paints, kerosene and other inflammable or explosive material.* (From 1 November 1905 to 1 November 1910.)

No. 739 P.—WHEREAS the inventors of the under-mentioned inventions have respectively failed to pay, within the time limited in that behalf by the fourth schedule to the Inventions and Designs Act of 1888, the fees hereinafter respectively mentioned, it is hereby notified that under the provisions of section 8, sub-section (2), of the said Act the exclusive privilege of making, selling, and using the said inventions in British India, and of authorising others so to do, has ceased:—

No. 73 of 1900.—Ruth Macbeth. *A portable douche stand, to be called the Branfoot portable douche stand.* (Specification filed 17 November 1900.)

No. 137 of 1900.—Eugen Ritter Von Freystadtler. *An improved folding seat and table.* (Specification filed 13 November 1900.)

Fee in respect of the continuance of an exclusive privilege—

4 (*a*) After the filing of the specification and before the expiration of the fourth year from the date of the filing thereof—

The sum of R50 for each of the above inventions.

NOTICES.

All communications relating to Act V (the Inventions and Designs Act) of 1888 should be addressed to the "Secretary to the Government of India, Department of Revenue and Agriculture (PATENTS BRANCH), CALCUTTA."

The Office of the Secretary under the Inventions and Designs Act, 1888, will in future be open for the transaction of business from 11 A.M. to 3 P.M. on all days, except Sundays and gazetted holidays.

The Government of India are advised that, as trade marks are not "designs" within the meaning of the Act, they cannot be registered under Part II.

The fees payable under the fourth and sixth schedules are now collected in cash and applicants are warned that they must be responsible for any delay in cashing cheques.

Cheques and money orders will only be accepted if made payable *at Calcutta* to the Secretary under the Inventions and Designs Act.

Copies of the weekly notifications, and of the quarterly lists, of applications and specifications filed in the Secretary's office are now on sale to the public at one anna and eight annas a copy, respectively.

Attention is requested to the rules made by the Government on the 10th October 1895 in regard to the preparation of applications, specifications, and drawings.

All applications made under the Inventions and Designs Act, V of 1888, will from this date (December 19th, 1896) lie in the visitors' room of the Patents Office for ten days from the date of the *Gazette of India* in which their filing may have been notified: or, if the tenth day is a holiday, till the evening of the office day next following.

At the time of delivering or sending an application for leave to file a specification, the applicant shall cause a duplicate copy of the application to be delivered or sent therewith to the Secretary.

The Inventions and Designs Act (V of 1888), with the notifications and rules issued under its provisions and the notices of the office of Inventions and Designs, to which is added an explanatory memorandum for the guidance of persons applying for protection of Inventions and Designs. Royal 8vo volumes, paper cover, 13 annas or 1*s*. 1*d*. Postage extra. To be had of the Superintendent, Government Printing, Hastings Street, Calcutta, or of the Superintendent, Patents Branch, Revenue and Agriculture Department, Government Place, West, Calcutta.

H. G. GRAVES,
Secretary under the Inventions and Designs Act, V of 1888.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 18th February 1905.

Abstract of the accounts of the Department of Issue of Paper Currency on the 15th February 1905.

	TOTAL AMOUNT OF NOTES IN CIRCULATION.			RESERVE IN COIN AND BULLION.				
	In Reserve Treasuries.	Elsewhere.	TOTAL.	Silver Coin.	Gold Coin and Bullion.	Gold held in England under Act VIII of 1900.	Silver held as security for notes under Act VIII of 1900.	TOTAL.
	R	R	R	R	R	R	R	R
Calcutta	24,30,000	15,81,70,515	16,06,00,515	2,06,73,372	11,20,69,065	...	*62,25,328	13,89,67,765
Allahabad	...	1,43,63,270	1,43,63,270	1,00,47,092	17,62,725	...	..	1,18,09,817
Lahore	...	2,56,94,810	2,56,94,810	1,01,76,353	45,34,702	...	...	1,47,11,055
Bombay	88,36,100	8,83,86,500	9,72,22,600	1,84,29,818	2,74,16,692	...	1,25,25,887	5,83,72,397
Karachi	...	88,44,585	88,44,585	42,05,415	7,60,080	...	...	49,65,495
Madras	17,92,470	4,06,81,980	4,24,74,450	1,41,40,675	80,82,885	...	..	2,22,23,560
Calicut	...	13,01,110	13,01,110	10,77,805	1,05,780	...	..	11,83,585
Rangoon	...	1,93,49,325	1,93,49,325	1,38,22,025	25,14,990	...	..	1,63,37,015
	1,30,58,570	35,67,92,095	36,98,50,665					
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue			13,80,030					
TOTAL R			36,84,70,635	9,25,72,555	15,72,46,919	...	1,87,51,215	26,85,70,689
Deduct—Amount due on Bills drawn by one circle on another								1,00,000
NET TOTAL R								26,84,70,689
Price paid for Government Securities of the nominal value of R10,20,81,500 held under section 19 of the Indian Paper Currency Act XX of 1882								9,99,99,946
GRAND TOTAL R								36,84,70,635

* In addition to this about 110 lakhs of tolas of silver have been purchased from Treasury Funds for coinage into rupees.

A. F. COX,
Head Commissioner of Paper Currency.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 24th February 1905.

Abstract of the accounts of the Department of Issue of Paper Currency on the 22nd February 1905.

	TOTAL AMOUNT OF NOTES IN CIRCULATION.			RESERVE IN COIN AND BULLION.				
	In Reserve Treasuries.	Elsewhere.	TOTAL.	Silver Coin.	Gold Coin and Bullion.	Gold held in England under Act VIII of 1900.	Silver held as security for Notes under Act VIII of 1900.	TOTAL.
	R	R	R	R	R	R	R	R
Calcutta	44,80,000	15,56,05,915	16,01,75,915	1,92,26,687	11,15,05,920	...	*62,25,328	13,69,57,935
Allahabad	...	1,41,21,365	1,41,21,365	96,25,094	17,63,663	...	...	1,13,88,757
Lahore	...	2,51,00,955	2,51,00,955	99,82,210	45,04,800	...	...	1,44,87,010
Bombay	56,11,875	9,45,74,380	10,01,86,255	1,04,59,379	3,86,44,086	...	1,25,25,887	6,16,29,352
Karachi	...	83,01,170	83,01,170	39,51,750	7,46,085	...	...	46,97,835
Madras	9,87,565	4,08,90,845	4,18,78,410	1,43,31,905	79,72,185	...	...	2,23,04,090
Calicut	...	12,85,470	12,85,470	10,91,350	94,245	...	...	11,85,595
Rangoon	...	1,93,69,035	1,93,69,035	1,39,61,030	22,65,330	...	...	1,62,26,960
	1,10,79,440	35,94,29,735	37,05,09,175					
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue			16,31,695					
TOTAL R			36,88,77,480	8,86,30,005	16,14,96,314	...	1,87,51,215	26,88,77,534
Deduct—Amount due on Bills drawn by one circle on another								*Nil*
NET TOTAL R								26,88,77,534
Price paid for Government Securities of the nominal value of R10,20,81,500, held under section 19 of the Indian Paper Currency Act, XX of 1882								9,99,99,946
GRAND TOTAL R								36,88,77,480

* In addition to the above about 80 lakhs of tolas of silver have been purchased from Treasury Funds for coinage into Rupees.

A. F. COX,
Head Commissioner of Paper Currency.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 4th December 1901.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen.
5. Press workers.
6. Photo-Mechanical workers.
7. Mechanical apprentices.
8. Metal and wood carvers

E. ATKINSON, Major, R.E.,
Principal, Thomason College.

BANK OF BENGAL—PUBLIC DEBT OFFICE.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 15th February 1905.

PARTICULARS.	3 PER CENT. OF 1896-97.	3½ PER CENT. LOANS							4 PER CENT. LOANS							4½ PER CENT. LOANS			GRAND TOTAL.
		of 1842-43.	of 1854-55.	of 1865.	of 1879.	of 1893-94.	of 1900-01.	TOTAL.	of 1832-33.	of 1835-36.	of 1842-43.	of 1854-55.	Transfer of 1865.	Reduced 4 per cent. Loan of 1879.	TOTAL.	of 1870.	TRANSFER LOAN OF 1879, 4½ PER CENT. PORTION.	TOTAL.	
Balance of 31st January 1905 .	93,38,500	1,63,73,700	10,26,57,000	2,23,89,600	1,23,95,300	...	24,38,700	15,62,54,300	6,934	5,000	...	3,500	40,800	2,500	58,734	5,000	29,500	34,500	16,55,86,034
Add—																			
Amount of Loan certificates transferred to Stock in London . . .	...	...	1,19,000	...	...	...	...	1,19,000	...	...	...	...	...	...	...	...	...	...	1,19,000
Amount enfaced at Madras up to 7th February 1905 .	...	5,800	5,400	2,900	1,00,500		...	1,14,600	...	...	...	...	...	...	...	...	...	...	1,14,600
Amount enfaced at Bombay up to 11th February 1905 .	8,000	...	1,06,000	...	...	...	...	1,06,000	...	...	...	...	...	...	...	...	...	...	1,14,000
Amount enfaced at Calcutta between 1st and 15th February 1905 . . .	...	5,000	2,31,000	...	...	...	1,00,000	3,36,000	...	...	...	...	...	...	...	...	...	...	3,36,000
	93,46,500	1,63,84,500	10,31,18,400	2,23,92,500	1,24,95,800	...	25,38,700	15,69,29,900	6,934	5,000	...	3,500	40,800	2,500	58,734	5,000	29,500	34,500	16,63,69,634
Deduct—																			
Amount written off in the London Registers . .	1,00,000	17,500	12,51,900	1,000	...	...	1,02,000	13,72,400		...	...	...	...	...	...	...	...	...	14,72,400
Balance on 15th February 1905 .	92,46,500	1,63,67,000	10,18,66,500	2,23,91,500	1,24,95,800	...	24,36,700	15,55,57,500	6,934	5,000	...	3,500	40,800	2,500	58,734	5,000	29,500	34,500	16,48,97,234

NOTE.—From 9th June 1867 to 15th Dec. 1904 enfaced from India 11,304 lakhs, re-transferred from London 10,996 lakhs.
„ 16th Dec. 1904 „ 31st „ „ ditto 1 lakh. ditto 3 „
„ 1st Jan. 1905 „ 15th Jan. 1905 ditto ... ditto 11 „
„ 16th „ „ „ 31st „ „ ditto 16 lakhs. ditto 5 „
„ 1st Feb. „ „ 15th Feb. „ ditto 7 „ 15 „

11,328 lakhs. 11,030 lakhs.
11,030 „

Balance against India 298 lakhs.

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, the 17th February 1905.

W. D. CRUICKSHANK,
Secretary and Treasurer.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 21st February 1905.

LIABILITIES.	R a. p.	R a. p.	ASSETS.	R a. p.	R a. p.
Capital paid up		2,00,00,000 0 0	Government Securities		1,07,26,805 14 4
			Other authorised Investments		81,67,867 11 10
Reserve Fund		1,32,00,000 0 0	Loans on Government and other authorised Securities		3,32,55,546 13 6
Public Deposits at Head Office	79,58,591 0 3	1,43,66,793 3 11	Accounts of Credit on Government and other authorised Securities		2,30,47,546 9 4
Public Deposits at Branches	64,08,202 3 8		Bills discounted and purchased		3,72,24,131 14 10
			Balances with other Banks		12,73,084 13 6
			Bullion		1,458 4 2
			Dead Stock		18,06,136 12 9
			Stamps		14,100 4 9
			Sundries		13,64,351 7 5
Other Deposits at Head Office and Branches		10,72,36,533 8 11			11,68,81,030 10 5
Bank Post Bills, etc.		5,97,542 12 1	Cash and Currency Notes at Head Office	*2,35,54,800 9 9	4,08,04,842 0 0
Sundries		22,85,003 1 6	Cash and Currency Notes at Branches	†1,72,50,041 6 3	
RUPEES		15,76,85,872 10 5	RUPEES		15,76,85,872 10 5

* Includes Sovs. and ½ Sovs., value R16,91,280 0 0
† Do. do. do. „ 2,32,290 0 0

R19,23,570 0 0

BANK OF BENGAL;
Calcutta, the 23rd February 1905.

H. F. FRESHWATER,
Chief Accountant.

By order of the Directors,
W. D. CRUICKSHANK,
Secretary and Treasurer.

Rate for Demand Loans 7 per cent.
Percentage 32·77.

PURE SULPHATE OF QUININE AND SULPHATE OF CINCHONIDINE

Manufactured at the Bengal Government Cinchona Plantation.

From 1st April 1904 the price of these articles will be as follows:—

Quinine 1-pound tin,	R16,	or post-free,	R16-8
½ „	R8,	„	R8-6
¼ „	R4,	„	R4-6
Cinchonidine 1 „	R12,	„	R12-8
½ „	R6,	„	R6-6
¼ „	R3,	„	R3-6

Analysis shows these articles to be of the purest manufacture; and they are guaranteed to be free from wilful admixture with the inferior alkaloids. They are for sale only to Government officers, and only for cash, and may be had from the Superintendent, Botanic Garden, Sibpur, near Calcutta. Cinchonidine can also be purchased by dealers at the following rates:—

1℔ tin R18 or post-free R18-8.
½℔ „ R9 „ R9-6.
¼℔ „ R4-8 „ R4-14.

MILITARY ACCOUNTS DEPARTMENT.

List of Government promissory notes and other securities remaining in deposit with the Controller of Military Accounts, Northern Command, on 31st December 1904, on account of security deposit of contractors, etc. :—

No.	Designation of officer from whom received and to whom interest is sent.	Amount of investment. 3½ per cent. 1854-55.	3½ per cent. 1865.	3½ per cent. 1900-01.	3 per cent. 1896-97.	Total.
		R	R	R	R	R
	Stock.					
1	Chief Supply and Transport Officer, Ambala	...	13,200	4,000	8,300	25,500
2	" " " (3rd Division), Mianmir .	500	20,100	...	19,600	40,200
3	" " " (2nd Division), Rawalpindi	2,500	33,300	11,400	13,400	60,600
4	" " " (1st Division), Peshawar .	...	11,700	...	2,200	13,900
5	Store-keeper-General, Supply and Transport, Northern Command	...	8,100	...	100	8,200
6	Supply and Transport Officer, Kashmir	...	2,900	...	...	2,900
7	" " " Gilgit	...	300	...	...	300
8	" " " Wano Garrison . . .	...	6,000	...	...	6,000
9	Ordnance Officer, Ferozepore	...	2,300	...	...	2,300
10	Secretary, Military Grass Farm, Multan	...	...	...	300	300
11	Principal Lawrence Military Asylum, Sanawar . . .	...	8,000	...	...	8,000
12	Alliance Bank of Simla, Limited, Simla	1,00,000	...	...	4,24,000	5,24,000
13	" " " Calcutta	50,000	...	...	...	50,000
	Total .	1,53,000	1,05,900	15,400	4,67,900	7,42,200
		Various 3½ per cent. Loans.	3 per cent. 1896-97.	4 per cent. 1842-43.	Bank deposit receipts.	Total.
	Safe Custody.					
1	Chief Supply and Transport Officer, Ambala	500	1,400	...	300	2,200
2	" " " (3rd Division), Mianmir .	400	...	100	3,660	4,160
3	" " " (2nd Division), Rawalpindi	...	...	...	25,820	25,820
4	" " " (1st Division), Peshawar .	...	...	...	2,040	2,040
5	Store-keeper-General, Supply and Transport, Northern Command, Lahore	800	...	...	5,170	5,970
6	Ordnance Officer, Rawalpindi	600	...	...	2,000	2,600
7	Inspector General of Ordnance, Northern Command . .	...	...	...	400	400
8	Messrs. Incha Ram & ., Bankers	...	...	...	60,800	60,800
	Total .	2,300	1,400	100	1,00,140	1,03,990

JAS. GAINSFORD,
Assistant Controller of Military Accounts,
Northern Command.

OFFICE OF CONTROLLER OF MILITARY ACCOUNTS,
ACCOUNTS BRANCH, NORTHERN COMMAND,
Rawalpindi, the 18th February 1905.

TELEGRAPH DEPARTMENT.

REGISTERED TELEGRAPH ADDRESSES.

It is notified that a list of the full and the abbreviated addresses of firms and individuals who desire them to be published will be found in Sections XI (A) and XI (B) of the Indian Telegraph Guide, January 1905 issue, which may be purchased at any Government Telegraph Office or from the Superintendent, Check Office, Calcutta. Price four annas.

The 24th February 1905.

No. 68.—Mr. R. Paul, Traffic Sub-Assistant Superintendent, is permitted to retire from service, with effect from the afternoon of the 27th of January 1905.

S. H. C. HUTCHINSON,
Director-General of Telegraphs.

The 23rd February 1905.

No. 67.—Offices reported opened and closed during the week ending 18th February 1905:—

Name of Office.	Where situated.	Date.	REMARKS.
	Government Telegraph Offices.		
Dozagh Tangi	Punjab and North-West Frontier Province.	13th February	Opened.
Faridabad (Delhi)	Punjab	4th February	Closed.
Jaidebpur	Eastern Bengal	17th February	Opened.
Lonand	Bombay	14th February	Ditto.
Midnapore Civil Court	Bengal	9th February	Ditto.
Ranala	Bombay	5th February	Ditto.
	Railway Telegraph Offices.		
Allenganj	Oudh and Rohilkhand Railway	6th February	Opened.
Chainwa	Bengal and North-Western Railway	8th February	Ditto.
Khajurhat	Oudh and Rohilkhand Railway	6th February	Ditto.
Kullipalaiyam	Madras Railway	23rd January	Ditto.
Kurebhar	Oudh and Rohilkhand Railway	6th February	Ditto.
Luksan	Bengal-Dooars Railway	13th January	Ditto.
Nawngpeng	Burma Railway	1st June 1901	Ditto.
Pachrukhi	Bengal and North-Western Railway	8th February	Ditto.
Phaphamau	Oudh and Rohilkhand Railway	6th February	Ditto.

R. O. LEES,
Director, Traffic Branch.

THE HONOURABLE THE AGENT TO THE GOVERNOR-GENERAL IN BALUCHISTAN.

NOTIFICATION.

Sibi, the 15th February 1905.

No. 443 S.—In exercise of the powers vested in him by section 24 (2) of the Quetta Municipal Law, 1896, the Hon'ble the Agent to the Governor-General in Baluchistan is pleased to abolish the octroi duty at present levied on green forage of all description, under Notification No. 1807, dated the 24th March 1898.

By order,

DENYS DE S. BRAY,
Second Assistant.

CALCUTTA MINT.

NOTIFICATION.

List of coins acquired under the Indian Treasure Trove Act and available for sale to numismatists (Home Department Resolution No. 3546, dated 21st November 1903:—

Register No.	Description.	Metal.	Value of each coin.			No. of coins available for sale.	REMARKS
			R	a.	p.		
	FROM DISTRICT MONGHYR.						
355	E. I. Co.'s Farrukhabad Rupees. San 45-smooth rimmed-struck between 1833 and 35 at Calcutta and Sagar . .	Silver	1	0	0	2	
356	FROM LUDHIANA DISTRICT.						
	Coins of Muhammad Shah, Bengal years, 10 and 19 .	Do.	1	4	0	2	
358	FROM PESHAWAR DISTRICT.						
	Coins of Kedara King of the Kushans or Great Yue-ti (15 Century A. D.) who established the Kingdom of the little Kushans at Peshawar	Gold	12	0	0	2	

G. M. PORTER, Colonel, R.E.,
Master of the Mint.

CALCUTTA MINT,
The 14th February 1905.

THE HONOURABLE THE AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA.

NOTIFICATIONS.

Dated Camp, the 14th February 1905.

No. 447-C.—309.—Lieutenant-Colonel J. Crofts, I.M.S., Residency Surgeon, Western Rajputana States, is granted privilege leave for six weeks, with effect from the 1st March 1905, or the subsequent date on which he may be permitted to avail himself of the leave.

No. 466-C.—82.—In exercise of the powers conferred by sections 6 and 9 of the Indian Christian Marriage Act (XV of 1872 as modified by Act II of 1891) which have been delegated to him by the Governor-General in Council under section 86 of the said Act, the Hon'ble the Agent to the Governor-General in Rajputana is pleased to grant a license to the Reverend Mott Keislar of the Methodist Episcopal Church, to solemnize marriages within the territories of the Native States under the Rajputana Agency, and to grant a license to the said Reverend Mott Keislar authorizing him to grant certificates of marriage between Native Christians within the said territories.

Provided that the powers conferred by this Notification shall be exercised only in the case of Christian subjects of His Majesty the Emperor of India.

By order,

C. C. WATSON,
First Assistant to the Agent to the Governor-General, Rajputana.

AGENT TO THE GOVERNOR GENERAL IN CENTRAL INDIA.

NOTIFICATION.

Central India Agency, Indore, the 17th February 1905.

No. 1683.—In exercise of the powers conferred on him by sections 8 (1) (*c*) and 98 (2) (*b*) of the Indore Residency Bazars Regulation, 1904, the Agent to the Governor General in Central India is pleased to make the following rules for bullock carts plying for hire within the limits of the Indore Residency :—

1. No cart drawn by bullocks shall ply for hire except under a license as provided in these rules.

2. Such license will be issued from the Bazar Office after the cart and bullocks have been examined and approved by the Officer in charge of the Bazar or by any person generally or specially authorised by him in this behalf.

3. No license shall be granted for any cart and bullocks unless—

   (1) the cart is in good repair and is provided with, at least, one serviceable lamp, and

   (2) the bullocks are in good health and condition.

4. Licenses issued under these rules shall continue in force during the official year for which they are granted.

5. Applications for the renewal of licenses shall be made one month before the expiry of the year of license, and the renewed license shall be granted in the same manner and on payment of the same fee as the original license.

6. When a licensed bullock cart is transferred to a new proprietor during the year of license, the name of such proprietor shall be duly reported, both by the transferor and the transferee, to the Bazar Office, and shall, without further payment, be substituted in the license for the name of the transferor. Except in the case of a driver's license, revoked under rule 12, when the driver of a licensed cart is changed during the year of license, the name of the new driver shall, subject to the provisions of rule 9, be substituted in the license without further payment.

7. Each license shall bear a serial number, and a plate bearing this number in Hindi and Urdu shall be affixed by the proprietor in a conspicuous place on the licensed cart.

8. All cart licenses shall be produced for inspection when required by any Magistrate or Police Officer or by the Superintendent, Residency Bazars.

9. No person shall be allowed to act as a driver of a licensed cart who does not possess a driver's license, granted him by the officer mentioned in rule 2.

10. Every driver so licensed shall wear a brass badge on his right arm bearing the number of his license.

11. Licenses for carts and drivers shall be in the form attached to these rules. The fee for each cart license shall be R2, and for each driver's license annas (0-4-03) four.

12. A license issued under these rules may be suspended or revoked by the order of the Officer in charge of the Residency Bazars, on proof that the proprietor, his agent, or the driver has been guilty of an infringement of any of these rules and conditions, or that the cart and bullocks are in unserviceable condition, or that the said proprietor, agent, or driver has been convicted of any offence by a Magistrate. On the Officer in charge of the Residency Bazars declaring that a license has been revoked, the proprietor or his agent and the driver shall immediately return their licenses to the Bazar Office and shall cease, with effect from the date of the order, to be authorised to ply for hire.

13. The driver or proprietor or agent of a licensed cart shall, at any time of the day or night, give such cart on hire to any person demanding the same, unless for good or sufficient reason, the burden of proving which shall be on the driver, agent, or proprietor so refusing. Any such driver or proprietor or agent shall be entitled to claim his discharge after a continuous hire of 9 hours.

14. Every driver while driving a licensed cart shall carry with him a list of fares described in the following rule. Such list be printed in English, Urdu, and Hindi, and a copy of it shall be supplied yearly at the time of licensing by the Bazar Office. In the event of any such list being destroyed or defaced the proprietor shall produce a fresh copy.

15. In the absence of any private agreement between the proprietor, agent, or driver of a licensed cart and the hirer, the burden of proving which shall be on the

proprietor, agent, or driver, the following rates shall be paid for the hire of a cart and bullocks:—

	R a. p.
For a whole day (nine hours)	0 14 0
For a half day (five hours)	0 7 0

The fare from the Railway station to any place within the limits of the Residency shall be annas (0-4-0) four.

16. Every licensed cart plying for hire between sunset and sunrise shall, except on moonlight nights, carry one light in a conspicuous position on the cart.

17. Every driver, agent, or proprietor of any licensed cart shall, on demand by any Police or Bazar official, truly disclose his name and address and give any other information required for carrying out the purposes of these rules.

18. Any person who shall commit a breach of any of the foregoing rules shall, on conviction before a Magistrate, be liable to a fine not exceeding R20.

FORM OF CART LICENSE.

1. Indore Residency Bazar.
2. Number of license.
3. Date of issue of license.
4. Date of expiry of license.
5. Name of proprietor or agent.
6. Residence of proprietor or agent.
7. Description of cart.
8. Remarks.

FORM OF DRIVER'S LICENSE.

1. Indore Residency Bazar.
2. Number of license.
3. Date of issue of license.
4. Name of driver.
5. Father's name.
6. Residence.
7. Remarks.

By order,

L. W. REYNOLDS,

for First Assistant to the Agent to the Governor General in Central India.

EASTERN BENGAL STATE RAILWAY.

NOTIFICATION.

Calcutta, the 15th February 1905.

No. 3.—Mr. J. S. Trench, Assistant Traffic Superintendent, class III, grade 2, of the Superior Revenue Establishment, is granted, under Articles 233 (ii), 260, and 316 of the Civil Service Regulations, privilege leave for three months combined with special leave for three months with effect from the 7th April 1905, or such subsequent date as he may avail himself of it.

J. MANSON,
Manager.

GOVERNMENT CINCHONA FEBRIFUGE.

Cinchona Febrifuge can be purchased by all Government officers, wholesale buyer taking *five pounds* and upwards at a time, and the General Public, from the Superintendent, Botanic Garden, Calcutta, at the following rates:—

	Government officers.	General public.	Postage extra.
	R	R	Annas.
1-pound tin .	7-8	9	8
½ " .	3-12	4-8	6
¼ " .	1-14	2-4	4

ROYAL INDIAN MARINE.

NOTIFICATION.

FURLOUGH AND LEAVE.

Bombay, the 18th February 1905.

No. 9.—The undermentioned officer is permitted to proceed on leave out of India on private affairs, under the leave rules contained in paragraph 131, Marine Regulations, India, Volume I, Part II; the specified period to count from the date of being struck off duty:—

Commander C. R. Rowsell, for 12 months.

G. H. HEWETT,
Director, Royal Indian Marine.

REPORT OF DESERTION.

Report of a Deserter or Absentee without leave from the 3rd (King's Own) Hussars Cavalry, dated at Sialkot, this 17th day of February 1905.

Number, Rank, and Name—4391, Lance Corporal Donald Clarke.
Age—24 years and 3 months.
Height—5 feet 8¾ inches.
Colour of—Complexion, sallow; hair, brown; eyes, grey.
Trade—Clerk.
Date of enlistment—4th January 1900.
Place of enlistment—Stratford.
Parish and County in which born—Greenwich Kent.
Date of desertion or absence—10th February 1905.
Place of desertion or absence—Calcutta (on leave to Sitapur).
Marks—Four moles middle of back and one on each upper arms.
On leave.
Under 6 years.

J. DU PRE, Lieut.-Col.,
Commanding 3rd King's Own Hussars.

TRASURE TROVE

NOTICE

Is hereby given to all whom it may concern, that on the 28th of June 1904, (55) fifty-five gold coins, weighing 15 tolas, 14 annas and 3 gunjas and of the approximate aggregate value of (Rs. 252-1-0) Rupees two hundred and fifty-two and one anna, were found in Survey No. 226, Pot No. 12 in Thikan Bandh Kesarkhan at Aravli in the Vengorla Taluka of the Ratnagiri District.

All persons claiming the said treasure, or any part thereof, are hereby required to appear personally, or by agent, before the Mamlatdar of Vengorla on 29th June 1905, at 11 A.M., at Vengorla, and to produce there proof in support of the claim.

for Collector of Ratnagiri.

MATHEMATICAL INSTRUMENT OFFICE, SURVEY OF INDIA.

NOTICE.

Calcutta, the 20th February 1905.

Indenting officers are informed that the stores of the Mathematical Instrument Office, 15, Wood Street, Calcutta, will be closed from the 16th to the 31st March 1905, both days inclusive, for stock taking.

Officers requiring instruments, etc., before the 1st April should arrange to send in their indents so as to reach the Mathematical Instrument Office not later than the 10th March. Indents, received after that date will not be complied with until after the 31st March, except in cases of extreme urgency.

J. R. HOBDAY, Colonel, I. A.,
Officiating Surveyor General of India.

BOARD OF EXAMINERS.

NOTICES.

Specimens of Persian Manuscripts for the use of candidates for the Degree of Honour and High Proficiency examinations in Persian, published in facsimile by the Board of Examiners, Fort William, under the authority of the Government of India. Price R6. Forwarded V.-P. P., on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

For the convenience of Civil and Military officers desirous of appearing for examination in oriental languages, the Board of Examiners will in future publish periodically a collection of specimen papers set for the examinations held by them.* Collections of papers for 1902-1903 and 1903-1904 are ready for sale. Price R3 per copy and may be obtained on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

* *N.B.*—The languages in which specimen papers are published are :—
Arabic, Bengali, Hindi, Persian, Sanskrit, Urdu.

GEORGE RANKING, M.D.,
Lieut.-Col., I.M.S.,
Secretary, Board of Examiners

THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL AND CHIEF COMMISSIONER, NORTH-WEST FRONTIER PROVINCE

NOTIFICATIONS.

(GENERAL).

Peshawar, the 18th February 1905.

No. 35.—The Hon'ble the Chief Commissioner, North-West Frontier Province, is pleased to direct that in consequence of their misconduct the inhabitants of the villages of Mian Khan and Sanghao in the Katlang Police Station of the Peshawar District shall be charged for a period of two years with the cost of maintaining additional Police as follows:—

No.	Rank.	Grade.	Pay of grade.	Monthly pay.	Annual cost.
			R	R	R a. p.
1	Sergeant	2nd	16	16	192 0 0
2	"	3rd	12	12	144 0 0
12	Foot constables	1st	7	84	1,008 0 0
				Salary	1,344 0 0
				Clothing . . .	70 0 0
				Contingencies . .	142 0 0
				Pensionary charges .	112 0 0
				TOTAL .	1,668 0 0

No. 36.—The Hon'ble the Chief Commissioner, North-West Frontier Province, is pleased to direct that in consequence of their misconduct the inhabitants of the villages of Teri, Isak and Khumari in the Kohat District shall be charged for a period of one year with the cost of maintaining additional Police, as follows:—

No.	Rank.	Grade.	Pay of grade.	Monthly pay.	Annual cost.
			R	R	R a. p.
1	Sergeant . .	1st	25	25	300 0 0
2	Sergeants .	3rd	12	24	288 0 0
16	Foot constables	1st	7	112	1,344 0 0
				Salary	1,932 0 0
				Clothing . . .	95 0 0
				Contingencies . .	202 11 2
				Pensionary charges .	161 0 0
				Hutting . . .	534 0 0
				TOTAL .	2,924 11 2

No. 37.—In accordance with Government of India, Foreign Department, Notification No. 123-G., dated 24th January 1905, Captain C. H. Bowle-Evans, I.M.S., assumed charge of the Civil Medical duties of the Hazara District on the forenoon of the 6th of February 1905, relieving Captain S. A. Harriss, I.M.S.

No. 38.—Captain S. A. Harriss, I.M.S., made over charge of the duties of Superintendent, Abbottabad Jail, to Captain C. H. Bowle-Evans, I.M.S., on the forenoon of the 6th February 1905.

By order,

T. COPELAND,

Assistant Secretary to the Chief Commissioner,
N.-W. F. Province.

NORTH-WEST FRONTIER PROVINCE—MEDICAL DEPARTMENT.

NOTIFICATION.

TRANSFER.

Peshawar, the 14th February 1905.

No. 175—636-*M.I.*—First grade Assistant Surgeon Mehta Devi Dial, attached to the Civil Dispensary, Kohat, was transferred to Haripur, Hazara District, where he assumed charge on the afternoon of the 7th February 1905, relieving 3rd grade Assistant Surgeon Mohammad Din, whose services have been placed at the disposal of the Director General, Indian Medical Service, for employment in Baluchistan.

PAT. A. WEIR, Lieut.-Col., I.M.S.,

Administrative Medical Officer, North-West Frontier Province.

REVENUE AND FINANCIAL SECRETARY TO CHIEF COMMISSIONER, NORTH-WEST FRONTIER PROVINCE.

NOTIFICATIONS.

Peshawar, the 16th February 1905.

No. 644.—Whereas the Chief Commissioner is satisfied that, in respect of the heritable assignment of land revenue granted by the letter of the Government of India, No. 1107, dated 21st May 1874, and now held by Muhammad Akbar Khan, son of Abdul Ghafur Khan Sowathi of Giddarpur, in the Hazara District, a rule of descent involving the devolution of the said heritable assignment to a single heir actually prevails in the family, the Chief Commissioner, in exercise of the powers conferred by section 30 of the North-West Frontier Law and Justice Regulation of 1901, is pleased to declare that, in respect to the said heritable assignment, the said rule shall prevail in the family of the said assignee.

No. 645.—In exercise of the powers conferred on him by section 31 of the North-West Frontier Regulation of 1901, the Chief Commissioner of the North-West Frontier Province hereby directs that the rule of descent declared by Notification No. 644, dated 16th February 1905 to prevail in the family of Muhammad Akbar Khan Sowathi of Giddarpur, in the Hazara District, shall be subject to the conditions (*a*) and (*b*) specified in the said section and the provisos thereof.

No. 658.—In exercise of the powers conferred by sections 5 and 13 of the Opium Act, 1878 (I of 1878), and with the previous sanction of the Governor General in Council, the Chief Commissioner of the North-West Frontier Province is pleased to direct that for clauses (*e*) and (*g*), respectively, of No. 1 of the rules published with his Notification No. 509-S., dated 12th August 1903, the following shall be substituted, namely:—

"(*e*) the expression 'pure opium' means the inspissated juice of the poppy."

"(*g*) the expression 'poppy heads' means the capsules of heads of the poppy plant which have been dried, or from which the juice has been extracted."

M. F. O'DWYER,

Revenue and Financial Secretary to Chief Commissioner,
N. W. F. Province.

NORTH-WEST FRONTIER PROVINCE—FOREST DEPARTMENT.

NOTIFICATIONS.

Peshawar, the 20th February 1905.

No. 747.—Whereas it appears to the Chief Commissioner, North-West Frontier Province, that land is required by Government for a public purpose, namely, for the construction of a Forest Guard's Chowki. It is hereby declared that the undermentioned land is required for the said purpose.

Specification of land.

District.	Tahsil.	Mauzah.	Area in acres.	Direction.	Place where the plan may be inspected.
Hazara . .	Abbottabad .	Makoltosh . . .	Poles. 4	North—Land owned by Ghulam Khan. South—Hamlet and village and Kalabagh-Nara road. East—Land owned by Abdul nur Abdulla and Umar Ali. West—Land owned by Ghulam Mohamad, Atta Mohamad and Haider.	Office of Deputy Conservator of Forests, Hazara Division.

The declaration is made under the provisions of section 6 of Act I of 1894.

No. 748.—Whereas it appears to the Chief Commissioner, North-West Frontier Province, that land is required by Government for a public purpose, namely, for the construction of a Forest Guard's Chowki. It is hereby declared that the undermentioned land is required for the said purpose.

Specification of land.

District.	Tahsil.	Mauzah.	Area in acres.	Boundaries.	Place where the plan may be inspected.
Hazara . .	Abbottabad .	Dharen hamlet of Tornwai.	Poles. 4	North—, East—, West— } Unculturable land owned by Mir Zaman Haidar Ali, Mohamad Khan and Sumundar. South—Cultivated land owned by Mir Zaman.	Office of Deputy Conservator of Forests, Hazara Division.

The declaration is made under the provisions of section 6 of Act I of 1894.

M. F. O'DWYER,
Revenue and Financial Secretary to Chief Commissioner,
N.-W. Frontier Province.

NORTH-WEST FRONTIER PROVINCE—MEDICAL DEPARTMENT.

Weekly Return of Births and Deaths registered at the undermentioned Municipal Towns in the North-West Frontier Province during the week ending Saturday, the 28th January 1905.

Number.	Districts.	Municipal Towns.	Population according to the Census of 1901.	Births.			Deaths.			Cause of Death.								Infants under one year of age.			Ratio of births per 1,000 of population.	Ratio of deaths per 1,000 of population.	Number.
				Males.	Females.	Total.	Total.	Males.	Females.	Cholera.	Small-pox.	Plague.	Fever.	Dysentery and Diarrhœa.	Respiratory disease.	Injuries.	All other causes.	Males.	Females.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
1	Hazára	Abbottabad	3,395	1	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15	...	1
2	Hazára	Nawashahr	4,114	1	2	3	1	...	1	...	...	...	1	...	...	...	...	...	...	...	38	13	2
3	Hazára	Buffa	7,029	1	2	3	3	1	2	...	...	...	1	...	1	...	1	1	...	1	22	22	3
4	Hazára	Haripur	5,578	2	1	3	4	2	2	...	...	...	3	...	...	...	1	...	1	1	28	37	4
5	Peshâwar	Peshâwar	73,343	18	27	45	25	12	13	...	...	...	16	...	4	...	5	2	2	4	32	18	5
6	Kohat	Kohat	18,092	8	7	15	10	6	4	...	...	...	6	1	...	...	3	...	2	2	43	29	6
7	Bannu	Bannu	10,070	5	3	8	5	3	2	...	...	...	3	...	1	...	1	..	1	1	41	26	7
8	Bannu	Lakki	5,218	1	1	2	1	1	...	...	...	...	1	...	...	...	...	1	...	1	20	10	8
9	Dera Ismail Khan	Dera Ismail Khan	28,287	19	13	32	25	15	10	...	...	...	15	2	1	...	7	5	3	8	59	46	9
10	Dera Ismail Khan	Kulachi	9,125	3	2	5	1	...	1	...	...	...	...	1	...	...	...	...	...	...	29	6	10
		Total	164,251	59	58	117	75	40	35	...	...	...	46	4	7	...	18	9	9	18	37	24	

Remarks by the Administrative Medical Officer, North-West Frontier Province, on the general health of the Municipal Towns during the week ending Saturday, the 28th January 1905.

Births and deaths in Municipal Towns.—In the 10 Municipal Towns, 117 births were registered (59 males and 58 females), giving a birth-rate of 37 per mille of population; 75 deaths were registered (40 males and 35 females), giving a death-rate of 24 per mille of population.

Peshawar, the 13th February 1905.

PAT. A. WEIR, Lt.-Col., I.M.S.,
Administrative Medical Officer, North-West Frontier Province.

NORTH-WEST FRONTIER PROVINCE—MEDICAL DEPARTMENT.

Weekly Return of Births and Deaths registered at the undermentioned Municipal Towns in the North-West Frontier Province during the week ending Saturday, the 4th February 1905.

Number.	Districts.	Municipal Towns.	Population according to the Census of 1901.	Births.			Deaths.			Cause of death.								Infants under one year of age.			Ratio of births per 1,000 of population.	Ratio of deaths per 1,000 of population.	Number.
				Males.	Females.	Total.	Total.	Males.	Females.	Cholera.	Small-pox.	Plague.	Fever.	Dysentery and Diarrhœa.	Respiratory disease.	Injuries.	All other causes.	Males.	Females.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
1	Hazára	Abbottabad	3,395	1	1	2	3	1	2	...	...	...	2	...	...	...	1	1	2	3	31	45	1
2	Hazára	Nawashahr	4,114	3	2	5	5	4	1	...	...	...	1	...	1	...	3	1	1	2	63	63	2
3	Hazára	Buffa	7,029	1	2	3	9	3	6	...	...	...	8	...	1	...	...	2	1	3	22	67	3
4	Hazára	Haripur	5,578	2	3	5	4	1	3	...	...	...	3	...	...	...	1	...	1	1	47	37	4
5	Peshâwar	Peshâwar	73,343	34	28	62	34	12	22	...	...	...	20	1	3	...	10	2	5	7	44	24	5
6	Kohat	Kohat	18,092	7	7	14	8	3	5	...	...	...	5	...	2	...	1	...	...	...	40	23	6
7	Bannu	Bannu	10,070	5	4	9	6	3	3	...	...	...	4	...	1	...	1	1	...	1	47	31	7
8	Bannu	Lakki	5,218	1	...	1	3	3	...	...	...	...	3	...	...	...	...	...	...	...	10	30	8
9	Dera Ismail Khan	Dera Ismail Khan	28,287	11	4	15	17	11	6	...	..	...	10	...	3	...	4	6	1	7	28	31	9
10	Dera Ismail Khan	Kulachi	9,125	5	5	10	3	...	3	...	...	...	2	...	1	...	...	...	2	2	57	17	10
		TOTAL	164,251	70	56	126	92	41	51	...	...	...	58	1	12	...	21	13	13	26	40	29	

Remarks by the Administrative Medical Officer, North-West Frontier Province, on the general health of the Municipal Towns during the week ending Saturday, the 4th February 1905.

Births and deaths in Municipal Towns.—In the 10 Municipal Towns, 126 births were registered (70 males and 56 females), giving a birth-rate of 40 *per mille* of population; 92 deaths were registered (41 males and 51 females), giving a death-rate of 29 *per mille* of population.

PAT. A. WEIR, LT.-COL., I.M.S.,
Administrative Medical Officer, North-West Frontier Province.

Peshawar, the 14th February 1905.

NORTH-WEST FRONTIER PROVINCE—PUBLIC WORKS DEPARTMENT—IRRIGATION BRANCH.

Irrigation Operations of Fasl Rabi of 1904-05 up to 31st January 1905.

Canals.	Water distributed during January 1905.				Land irrigated (approximate).		Rainfall.			Chief Crops (approximate).				Remarks.
	Depth in Canal at Regulating gauge.		Gross consumption, cubic feet per second.											
	Authorized maximum gauge.	Actual throughout.	Authorized full supply.	Actual average throughout.	Zilla.	Acres.	Number of years on which average is struck.	Average.	During month.	Name.	Area irrigated during January 1905.	Area irrigated to end of January 1905.	Area irrigated to end of January 1904.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
MAJOR IRRIGATION WORK.					Peshawar	106,827	18	1·55	0·18	Wheat	1,589	69,590	74,902	The canal ran for 21 days during the month.
Swat River Canal—										Barley	492	13,242	11,925	
Supply utilised	...	...	...	359						Rape	34	2,434	2,033	
										Miscellaneous	393	17,180	16,922	
Escapage	...	...	...	2						Sugarcane	...	4,381*	5,242	
TOTAL	6·10	...	865	361		106,827	...	...	...		2,508	106,827	111,024	
MINOR IRRIGATION WORK.														
Kabul River Canal—					Peshawar	14,680	...	...	1·40	Wheat	751	6,649	8,982	The canal ran for 15 days during the month
Supply utilised	...	...	...	76						Barley	267	1,487	1,901	
										Rape	106	113	36	
Escapage	...	...	...	...						Miscellaneous	493	4,878	2,788	
										Sugarcane	...	1,553*	2,406	
TOTAL	4·50	...	330	76		14,680	...	...	...		1,617	14,680	16,113	
GRAND TOTAL	...	...	...	...		121,507	...	...	...		4,125	121,507	127,137	

* Sugarcane being irrigated in both seasons, the area sown and irrigated in the previous kharif is now included in the rabi statement.

J. BENTON,
Secretary for Irrigation, N.-W. Frontier Province.

Lahore, the 18th February 1905.

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Class Hand Books for the Indian Army—Mappillas or Moplahs, by Major P. Holland Pryor. Royal 8vo. Board. R1-4 or 1*s*. 11*d*. (5*a*.)

Hand Book for the Indian Army—Jats, Gujars and Ahirs, by Major A. H. Bingley. Royal 8vo. Board. R1 or 1*s*. 6*d*. (5*a*.)

PUBLIC WORKS DEPARTMENT.

Administration Report of the Telegraph Department for 1903-04. Foolscap. Paper cover. 8*a*. or 9*d*. (2*a*.)

Administration Report on the Railways in India for the calendar year 1903. Foolscap. Limp cover. R2 or 2*s*. 8*d*. (8*a*.)

Public Works Department Classified List and Distribution Return of Establishment corrected up to 30th June 1904. Super Royal 8vo. Paper cover. R2 or 3*s*. (4*a*.)

Public Works Department Classified List of the Subordinate Establishment corrected to 30th June 1904. Royal 8vo. Paper cover. 4*a*. or 5*d*. (1*a*.)

LIST OF NEW BOOKS FOR SALE AT THOMASON COLLEGE, ROORKEE, WHICH WERE NOT ADVERTISED BEFORE.

Roorkee Treatise on "Railways," 4th Edition, revised by F. Wolly Dod, F.C.H. Price R3 per copy.

Roorkee Treatise on "Irrigation Work." By Lieutenant-Colonel J. Clibborn, I.S.C. B.A., L.C.E., C.I.E. Price R9 per copy.

Roorkee Treatise on "Sanitary Engineering." Compiled by Lieutenant-Colonel J. Clibborn, I.S.C., B.A., L.C.E., C.I.E. Price R4-8 per copy.

Roorkee Manual of "Applied Mechanics," Volume II. The stability of structures mostly by graphic methods, by Lieutenant-Colonel J. H. C. Harrison, R.E. Price R8-2 per copy.

Roorkee Manual of Hydraulics. Price per copy R1-4. (No. XIX Elementary Treatise By E. F. Tipple, Esq., B.A.

Designs for Wooden Bridges, together with rules for calculating the area of water way, etc., and Plates. By late Rai Bahadur Kunhya Lall. Price per set R4-2.

Pamphlet on Examination for Acid Radicals: Tables giving Analysis of Acids. Price per copy 8*a*.

Pamphlet on Examination for Acid Bases: Tables giving Analysis of Metallic Bases. Price 8*a*. per copy.

LIST OF NEW BOOKS AVAILABLE FOR SALE IN THE COLLEGE BOOK DEPÔT.

Roorkee Treatise on Civil Engineering, Section XIII. Drawing for Engineer students, Part I. By Major E. H. deV. Atkinson, R.E., Principal, Thomason College, Roorkee. Price per copy R3-2, including packing, postage, etc.

Hand-Book of the Thomason Engineering College, Roorkee, Illustrated. Price R6-12 per copy, including packing, postage, etc.

A LIST OF NEW BOOKS AND PERIODICALS FOR SALE AT THE LIBRARY OF THE ASIATIC SOCIETY OF BENGAL, 57, PARK STREET, CALCUTTA.

SOCIETY'S PUBLICATIONS.

Journal, Part I, Nos. 3 and 4 of 1904 @ R2
„ Part II, Nos. 3 to 5 of 1904 @ R2.
„ Part III, Nos. 3 and 4 of 1904 @ R2.
Proceedings, Nos. 7 and 8 of 1904 @ 8*a*.

BIBLIOTHECA INDICA.

Bhatta Dipika. Vol. I, Fasc. 5 @ 6*a*.
Catadusani. Vol. I, Fasc. 2 @ 6*a*.
Clokavartika (English), Fasc. 5 @ 12*a*.
Catasahasrika Prajnaparamita. Part I. Fasc. 8 @ 6*a*.
Caturvarga Cintamani. Vol. V. Fasc. 2, 3 @ 6*a*.
Catapatha Brahmana. Vol. III Fasc. 5 @ 6*a*.
Mahabhasyaprodipoddyota. Vol. II, Fasc. 12 @ 6*a*.
Nityacara Pradipah. Fasc. 5 @ 6*a*.
Sradhya Kriya Kaumudi. Fasc. 6 @ 6*a*.
Tantravartika (English). Fasc. 3 @ 12*a*.
Vidhana Parijata. Vol. I, Fasc. 6 @ 6*a*.

LIST OF BOOKS PUBLISHED BY THE METEOROLOGICAL DEPARTMENT DURING THE CURRENT QUARTER.

Monthly Weather Review, July 1904. (Illustrated by 6 plates.) Quarto. Paper cover. R1.

Monthly Weather Review, August 1904. (Illustrated by 6 plates.) Quarto. Paper cover R1.

LIST OF BOOKS PUBLISHED BY THE METEOROLOGICAL DEPARTMENT FROM 1ST JULY TO 31ST DECEMBER 1904.

Monthly Weather Review, January to June 1904. (Illustrated by 6 plates.) Quarto. Paper cover. R1 per month.

LIST OF NEW BOOKS PUBLISHED BY THE GEOLOGICAL SURVEY OF INDIA DURING THE WEEK ENDING 14th JANUARY 1905.

Records of the Geological Survey of India, Volume XXXII, Part 1. By the Director, Geological Survey of India. R1 per part or R2 per volume of 4 parts.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 25, 1905.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTES.

Lost.

The Government Promissory Note No. 070447 of the 3½ per cent. Loan of 1842-43, for R500, originally standing in the name of the Bank of Bengal and last endorsed to the Khanto Money Dassee, proprietress by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietress. The public are cautioned against purchasing or otherwise dealing with the above mentioned security.

SREEMUTTY KHANTO MONEY DASSEE,
17, Brindaban Pal's Lane, Shambazar, Calcutta.

The 14th February 1905.

Lost.

The Government Promissory Note No. 022417 of the 3 per cent. loan of 1896-97 (original No. 022505 of 3½ per cent. of 1893-94) for Rupees sixty thousand (R60,000), originally standing in the name of Zeenat Sultan Begum, widow of late Nawab Yoosuf Ali Khan of Rampur City (United Provinces), and last endorsed to Zeenat Sultan Begum (the same), the proprietress, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietress. The public are cautioned against purchasing or otherwise dealing with the above mentioned security.

SYED WARIS HUSAIN,
Agent to Begum Zeenat Sultan Begum,
Residence—Zafar Manzil, Rampur City, United Provinces.



SUPPLEMENT TO

The Gazette of India.

No. 8.} CALCUTTA, SATURDAY, FEBRUARY 25, 1905.

OFFICIAL PAPERS.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 a.m. on Thursday, the 23rd February 1905, based on the India Daily Weather Reports of the period.

Very unsettled weather with snow on the hills and rain on the plains has prevailed over northern India during the week under review, while local rain has fallen along parts of the East Coast, and thunderstorms have occasioned rain over the south of the Peninsula.

The depression which lay over the east of central India at the close of last week lay over the north-east of the Peninsula on the morning of the 17th. Easterly and northerly winds prevailed over northern India, snow had fallen over the north-west Himalayas and rain on the plains of northern India from Sialkot in the west to Dibrugarh in the east. The largest amounts reported were:—4·16″ at Chakrata, 1·95″ at Bahraich, 1·76″ at Dehra Dun, 1·31″ at Chaibassa, 1·25″ at Shillong and about 1·00″ at Ambala, Dinajpur and Burdwan. By the following morning the depression noticed over the north-east of the Peninsula, had passed out into the Bay. The rainfall had become much lighter and less general over north-west India and the Gangetic Plain, but continued general in the north-east, Saugor Island reporting a fall of 1·55″, Calcutta of 1·34″ and Jessore of 1·07″. On the 19th conditions were much less disturbed over India than on the two preceding days, and the only rainfall reported was light scattered showers, the heaviest of which were:—0·55″ at Gopalpur, 0·35″ at Yamethin, 0·25″ at False Point and 0·23″ at Sialkot. On this day, however, rain and disturbed weather commenced in west Persia, showing that conditions were still far from settled in that region. On the 20th, some showers were again reported from Burma and the Madras coast, and snow continued to fall over the Simla and Mussooree hills but the weather generally was fine, the Persian depression not yet affecting the Indian area. On the 21st with the exception of some thundershowers in the

south, the weather was generally fine over India but the weather in Baluchistan had come under the influence of the Persian storm, and about five inches of snow equal to 0·50" of rain had fallen. On the 22nd, a shallow and ill defined depression was shown over Gujarat, and on that and the following day snow fell over the West Himalayas and light rain over the North-West Dry Area, the Himalayas and Sub-Himalayas and part of the West Gangetic Plain. The amounts were generally small but during the two days Murree received 1·60", Rawalpindi 0·51" and Peshawar 0·43". During these two days thunderstorms occurred over the east and south of the Peninsula but except at the hill stations the accompanying rainfall was light.

The rainfall table exhibits an exceptionally general fall of rain for the time of year, the only regions where during the week, there was actually or practically no rain were the Central India, Gujarat, West Satpuras and Deccan divisions and the Jubbulpore, Bombay and Mysore subdivisions. Elsewhere effective rain was received the average actual rainfall ranging from 2·55" in the Simla subdivision to 0·11" in the Burma Coast division. In practically all divisions and subdivisions where rain was received, the week's fall was in excess of the average and in many divisions and subdivisions, in large excess.

Pressure is now increasing fast in Persia and though pressure conditions are still far from steady over northern India, there appear to be some prospects of finer and more settled weather over northern India next week.

Rainfall division with representative station.	Rainfall sub-division named after representative station.	Rainfall data for week ending on 23rd February 1905.			Rainfall data from 2nd December 1904 to 23rd February 1905.			Seasonal percentage departure from normal.	
		Average actual rainfall.	Average normal rainfall.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall.	Excess or defect in inches.	This week.	Last week.
		Inches.	Inch.	Inches.	Inches.	Inches.	Inches.		
1. Burma Coast (Rangoon).	...	0·11	0·13	−0·02	0·56	0·92	− 0·36	− 39	− 43
2. Burma Wet (Bhamo).	...	0·15	0·07	+0·08	0·99	0·80	+ 0·19	+ 24	+ 15
3. Burma Dry (Mandalay).	...	0·13	0·04	+0·09	0·64	0·51	+ 0·13	+ 25	+ 9
4. Delta of Bengal .	Narayanganj	0·54	0·48	+0·06	1·10	1·96	− 0·86	− 44	− 62
	Calcutta .	1·23	0·35	+0·88	2·46	1·39	+ 1·07	+ 77	+ 18
5. Brahmaputra Valley (Sibsagar).	...	0·60	0·34	+0·26	1·44	2·25	− 0·81	− 36	− 56
6. Himalayas and Sub-Himalaya, East.	Dinajpur .	0·92	0·16	+0·76	1·39	1·16	+ 0·23	+ 20	− 53
	Darbhanga .	0·77	0·11	+0·66	1·87	1·27	+ 0·60	+ 47	− 5
	Bahraich .	1·50	0·11	+1·39	4·20	2·14	+ 2·06	+ 96	+ 33
7. Indo-Gangetic Plain, East.	Burdwan .	1·81	0·27	+1·54	3·77	1·11	+ 2·66	+240	+133
	Patna .	0·20	0·14	+0·06	1·64	1·28	+ 0·36	+ 28	+ 26
8. Himalayas and Sub-Himalaya, West.	Simla .	2·55	0·75	+1·80	12·86	7·02	+ 5·84	+ 83	+ 64
	Ludhiana .	1·15	0·44	+0·71	6·87	4·46	+ 2·41	+ 54	+ 42
9. Indo-Gangetic Plain, West.	Cawnpore .	0·53	0·09	+0·44	3·12	1·68	+ 1·44	+ 86	+ 63
	Lahore .	0·31	0·22	+0·09	2·63	2·42	+ 0·21	+ 9	+ 5
10. N.-W. Dry Area (Bikaner).	...	0·15	0·10	+0·05	1·80	1·42	+ 0·38	+ 27	+ 25
11. Baluchistan (Quetta)	...	1·45	0·35	+1·10	6·73	4·16	+ 2·57	+ 62	+ 39
12. East Coast, North	Waltair .	0·71	0·09	+0·62	2·75	1·37	+ 1·38	+101	+ 59
	Cuttack .	0·59	0·29	+0·30	1·74	1·43	+ 0·31	+ 22	+ 1
13. East Satpuras .	Ranchi .	1·07	0·33	+0·74	3·57	1·29	+ 2·28	+177	+160
	Raipur .	0·16	0·08	+0·08	0·94	0·91	+ 0·03	+ 3	− 6
	Jubbulpore .	0·06	0·10	−0·04	0·82	1·47	− 0·65	− 44	− 45
14. Central India Plateau.	Jhansi .	0·04	0·09	−0·05	1·91	1·63	+ 0·28	+ 17	+ 21
	Jaipur .	0·04	0·05	−0·01	1·43	0·90	+ 0·53	+ 59	+ 64
	Indore .	0	0·10	−0·10	0·04	0·63	− 0·59	− 94	− 92
15. West Coast . .	Calicut .	0·56	0·22	+0·34	1·71	3·31	− 1·60	− 48	− 63
	Bombay .	0·02	0·01	+0·01	0·02	0·19	− 0·17	− 89	−100
16. Gujarat . .	Ahmedabad	0	0	0	0·05	0·20	− 0·15	− 75	− 75
	Rajkot .	0	0·01	−0·01	0·05	0·21	− 0·16	− 76	− 75
17. West Satpuras (Akola).	...	0	0·04	−0·04	0·09	0·92	− 0·83	− 90	− 90
18. Deccan . .	Bellary .	0·07	0·01	+0·06	0·16	0·55	− 0·39	− 71	− 83
	Bijapur .	0	0·02	−0·02	0	0·38	− 0·38	−100	−100
	Hyderabad	0·03	0·05	−0·02	0·06	0·25	− 0·19	− 76	− 85
19. South India . .	Mysore .	0·08	0·07	+0·01	0·13	0·36	− 0·23	− 64	− 83
	Madura .	1·05	0·26	+0·79	2·46	3·52	− 1·06	− 30	− 57
20. East Coast, South (Madras).	...	0·35	0·14	+0·21	10·12	11·11	− 0·99	− 9	− 11

W. L. DALLAS,
for Meteorological Reporter to the Government of India and Director General of Indian Observatories.

J. WILSON,
Officiating Secretary to the Government of India.

SIMLA:
The 23rd February 1905.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 18th February 1905.

Madras.—There was light rain in Ganjam, Kistna, Madras, and South Arcot during the week, but none elsewhere. Irrigation supplies are insufficient in parts throughout the Presidency except in Ganjam, Vizagapatam, and Godavari. Ploughing, sowing, and transplanting are in progress. The standing crops are withering in parts throughout the Presidency except in portions of the Circars, Anantapur, and in the hills. Harvesting continues with poor to fair outturn. Pasture is insufficient except in Vizagapatam, Tanjore, Malabar, and in the hills. Fodder is scanty except in Ganjam, Vizagapatam, Anantapur, Trichinopoly, the West Coast districts, and in the hills. The condition of cattle is generally good. The prices of rice are stationary in nine districts; have fallen in four others; and have slightly risen in the rest. The prices of millets have fluctuated as follows:—Ragi has fallen in five districts; has slightly risen in eight others; and is stationary in the rest. Cholam has fallen in five districts; has slightly risen in five others; and is stationary in the rest. Cumbu has fallen in one district; has slightly risen in seven others; and is stationary in the rest.

Bombay.—There was slight rain during the week in parts of Karachi, Larkana, and Hyderabad. The rainfall is insufficient in parts of Gujarat and the Deccan. The standing crops have been slightly damaged by blight in parts of Poona and by frost in parts of Sindh, Ahmedabad, Nasik, Rajkot, Wadhwan, and Baroda; they are suffering from insufficient moisture in parts of the Panch Mahals, Nasik, Poona, Sholapur, and the Karnatak; and are generally in good condition elsewhere. Threshing of autumn crops is completed in Thana and continues in parts of Khandesh, Nasik, and Poona. Harvesting of spring crops is in progress in parts of Broach, Ratnagiri, the Deccan, and the Karnatak. Cotton has been slightly damaged by frost in parts of Ahmedabad, Broach, and Wadhwan and is withering in parts of the Karnatak and Baroda. Picking has been completed in Thar and Parkar, Khandesh, and Wadhwan, and continues in parts of Gujarat and the Karnatak. The fodder supply is sufficient except in parts of Sukkur, Larkana, Hyderabad, Thar and Parkar, Broach, Surat, Khandesh, Nasik, Satara, and Baroda. Agricultural stock is sufficient and generally in good condition. The water-supply is adequate except in parts of the Panch Mahals, Nasik, Satara, Bijapur, and Baroda. Prices have risen in nine districts; fallen in one district; and are stationary elsewhere. The daily average numbers on relief works in Katra for the week ending the 11th instant were:—workers, 1,826; dependants, 148; gratuitously relieved in villages, 23; total, 1,997. Test works have been opened in Satara.

Bengal.—The rainfall during the week was general and in places moderately heavy. The recent rain and frost have deteriorated the prospects of the spring crops in some places. The outturn of wheat and late cotton is estimated at 95 and 80 per cent., respectively, of a normal crop. Fodder and water are sufficient. The price of common rice has risen in eleven districts; has fallen in five; and is stationary in the remainder.

United Provinces.—Rain has fallen in every district during the week, averaging over an inch in the greater part of the provinces and has considerably benefited those crops that had escaped fatal injury from frost. Snow has fallen in Garhwal and Almora and hail in parts of Etawah, Kheri, Fyzabad, Allahabad, Mirzapur, and Basti. Enquiries are being made regarding the damage from the recent frost, but an accurate estimate of the loss is not yet possible. In Jalaun the damage to unirrigated wheat is reported to be greater than at first appeared; in Hamirpur the average damage over the whole district is now estimated at from nine to ten annas. Sugarcane pressing is going on. Fodder and supplies are sufficient. Prices are rising generally.

Punjab.—Rain has fallen all over the province. Prices show an upward tendency which is more marked in the South East Punjab than in other parts of the province. Ploughings for autumn crops are in progress, also pressing of sugarcane in various districts. Extra spring crops are being sown. The condition and prospects of the standing crops in Lahore and Amritsar and on irrigated lands in Hissar are good; are fair in Rawalpindi; and unfavourable in Delhi and Jullundur. The outturn of sugarcane is average in Amritsar and poor in Sialkot. Intense cold and frost have caused severe damage in the South-East Punjab, but less damage in the Central and West Punjab, where the crops were less advanced and less susceptible to harm. Cattle are generally in good condition. Fodder is sufficient in all districts except in Shahpur, Mianwali, and in parts of Lahore.

North-West Frontier Province.—Good rain has fallen in Hazara and slight showers elsewhere during the week. The rain has been beneficial to the standing crops which are however still very backward. Harvesting of sugarcane is in progress in Bannu and Peshawar where the outturn has been reduced by the frost. The condition of cattle is

average in Dera Ismail Khan and good elsewhere. The stocks of food grains and fodder are generally sufficient. Prices are rising in Peshawar and Bannu and are stationary in Dera Ismail Khan.

Burma.—Slight rain fell during the week in three districts of Lower Burma and in four of Upper Burma. Reaping of wet weather paddy is completed and threshing and winnowing are still in progress in places. Ploughing for and sowing of dry weather paddy have commenced in Yamethin and Pakokku respectively, and are progressing elsewhere. Cultivation of hill side paddy in Pakokku and reaping of island crops in Magwe have started. Planting of wheat, gram, and tobacco is completed in Sagaing. Gathering of peas progresses in Magwe and Pakokku. The state of the standing crops is good. The price of paddy has risen slightly in four districts and fallen similarly in two others; elsewhere prices are stationary.

Central Provinces.—With the exception of ¾ of an inch of rain in Sambalpur the week has been rainless and the weather clear and cold. The harvesting of spring crops is in progress and the outturns are generally good. The damage by recent frost is reported to be somewhat serious in Saugor, Seoni, and Narsinghpur. In Saugor the outturns of wheat and linseed are not expected to be more than 40 and 30 per cent. respectively; in Narsinghpur the outturn of wheat ranges between 60 to 90, gram 45 to 60, and linseed 75; and in Seoni wheat 100 and linseed 90. Slight damage to crops has been caused by hail in parts of the Chhindwara tahsil. The preparation of land for autumn sowings is in progress in places. Scarcity of fodder and water is reported from Amraoti, of fodder in Damoh, and of water in the Katol tahsil of Nagpur. The price of gram has risen by 2½ and 10 seers per rupee respectively in Jubbulpore and Mandla; elsewhere prices are steady with slight fluctuations.

Assam.—There was slight rain in all districts during the week. Hoeing of tea; gathering of pulses and mustard; pressing of sugarcane; and ploughing for early and late rice and jute are in progress. Pruning of tea is finished in places. Plucking of cotton continues and the outturn is generally good. The prospects of mustard and sugarcane are fair. Fodder is insufficient in Cachar, Sylhet, the Naga Hills, and the Khasi and Jaintia Hills. Prices of common rice:—Silchar 19; Sylhet 17; Dhubri, Gauhati, Tezpur, Nowgong, and Sibsagar 16; and Dibrugarh 14 seers per rupee.

Mysore.—Prices are steady. The standing crops are in fair condition in Bangalore, Kadur, and Shimoga. The prospects of the season are generally indifferent. Cattle are healthy. Water and fodder are available except in parts of the Tumkur, Mysore, Hassan, and Chitaldroog districts, where they are getting scarce.

Coorg.—Picking of coffee is completed. Threshing of rice continues. Prices of food grains are stationary. Water and fodder are sufficient.

Hyderabad.—There was no rain during the week. The spring harvest is progressing, but the crop is reported to be in bad condition in three taluks and to have suffered in four others. Late rice weeding is progressing, but the crop is reported as withering in two taluks. Fodder and water scarcity is reported from parts. Prices—wheat 13¼; coarse rice 9¾; juar 21¾ seers per rupee.

Rajputana.—Rainfall in cents—Marwar 32; Shahpura 27; Kotah 23; Jaipur 23; Alwar 40; Bharatpur 59; Karauli 38; Dholpur 92; Ajmer-Merwara 39; and showers in other parts of the agency. The watering of spring crops is in progress. Damage to crops from frost and blight is reported from most States. The condition of cattle is generally satisfactory. Fodder is sufficient. Prices are steady in two States; falling in one; fluctuating in two; and are rising in the rest.

Central India.—There was slight rain during the week in Bundelkhand, but none elsewhere. Agricultural operations are in progress. The standing crops are partially good in Bhopawar and bad to fair elsewhere, much injury having been caused by frost. Agricultural stock and pasturage are indifferent to good. Prices are low in Gwalior and high or rising elsewhere. The opium crop is in bad condition in Indore, Bhopal, and Malwa. Operations are in progress in parts of Gwalior and collection has commenced in Bhopawar.

Kashmir.—The weather is cold. Prices are stationary.

Jammu.—Slight rain fell in the Jammu, Ranbirsinghpura, Riasi, Ramnagar, Bhimber, and Rampur tahsils during the week. Prices are stationary. Wheat sells from 13 to 24 and maize 14 to 38 seers per rupee. The condition of the standing crops is fair. Fodder is sufficient.

Nepal.—Rainfall 2·24. The weather has been cloudy with heavy showers occasionally and very cold. Much snow has fallen on the surrounding hills. The price of rice is 6¾ seers per rupee.

J. WILSON,

Officiating Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

FAMINE.

No. 300—11-2, dated Calcutta, the 21st February 1905.

The following Report is published for general information :—

First Report of the Board of Management of the Indian People's Famine Trust, covering the period from October 1900 to 31st December 1904.

Origin of the Trust.

In the year 1900, owing to the almost total failure of the monsoon rains of the previous season, the country was called upon to face, for the second time within four years, a famine of great extent and intensity; and His Excellency Lord Curzon, at a meeting held in the Town Hall, Calcutta, on the 16th of February, appealed to the public for charitable assistance in behalf of the suffering people. His Excellency, in the course of his speech, dwelt on the vast field which exists for private benevolence outside the scope of the State system of relief, whenever such calamities occur, in helping to repair the broken fortunes of the agriculturist and artizan, in providing clothing for the destitute, medical comforts for the sick and infirm, in maintaining orphans, and in various other ways. The appeal, as is well known, met with a ready response from all classes notwithstanding the previous large demands in 1896-97; and in the mind of His Highness Sir Madho Singh Bahadur, Maharaja of Jaipur, who was engaged at the time in relieving his own distressed subjects, it gave rise to a desire to found a permanent charity for the benefit of the famine-stricken. Accordingly, in March 1900, His Highness, in pursuance of this desire, communicated through the Agent to the Governor General, Rajputana, an offer of fifteen lakhs of rupees to be invested in Government securities for the purpose of forming a fund, the income from which should be applied, when the necessity arose, to those objects which the Government had defined as the proper sphere for private charity in times of famine. His Highness's humane and public spirited offer met with the cordial acceptance and high appreciation of Her Majesty's Government and the Government of India; and after consulting His Highness it was decided that the donation should be constituted an endowment fund under the Charitable Endowments Act, 1890 (VI of 1890), and called the Indian People's Famine Trust. As required by the provisions of the Act, a draft scheme for the administration of the proposed Trust was published in the *Gazette of India* on the 2nd June 1900, and after the criticisms received had been duly considered, the Trust was formally constituted by Notification No. 1616-F., dated the 25th July 1900—(see Appendix A).

Constitution and objects of the Trust.

2. By the terms of this notification the Securities forming the endowment fund are vested in the Treasurer of Charitable Endowments, Bengal, who pays the income to the Board of Management. The Board consists of thirteen appointed members (inclusive of the Chairman) in addition to any persons who may acquire a life-membership by a donation of not less than three lakhs of rupees. Of the thirteen appointed members, five are nominated by the Governor General in Council, and one each by His Highness the Maharaja of Jaipur, the Governments of Madras, Bombay, Bengal, United Provinces, and the Punjab, and the Agents to the Governor General, Rajputana and Central India. The business of the Board is to receive contributions and to administer the income of the Trust. It is empowered to make grants for the relief of distress when the existence of general and severe privation over a considerable area has been notified to it by the Governor General in Council, but such grants may only be made for the following objects:—

(I) Supplementing the subsistence ration of the Famine Codes by the addition of small comforts, whether of food or of clothing, for the aged or infirm, for patients in hospital, for children and the like.

(II) Providing for the maintenance of orphans.

(III) Relieving *parda-nashin* women and persons in distressed circumstances, who by social or caste conditions are debarred from applying for State relief, and from submitting to the ordinary tests of distress prescribed in the Famine Codes.

(IV) Helping to re-establish impoverished agriculturists and others who have lost substantially the whole of their capital in the period of distress, and thereby giving them a fresh start in life.

(V) Providing for any object specially recommended to the Board by the Governor General in Council.

The income at the disposal of the Board consists of the interest of the endowment fund, contributions of less than R10,000, and unexpended balances of any amount which

may be made over to the Board by Central or Provincial Famine Charitable Relief Committees. Donations of or exceeding R10,000 are, under the rules, added to the endowment fund.

Board's proceedings.

3. On the 23rd October 1900, a notification was issued by Government appointing the first thirteen members of the Board of Management with the Hon'ble Sir F. W. Maclean, Chief Justice of Bengal, as Chairman. The Board held its first meeting on the 18th of January 1901, at which the bye-laws framed under rule 7 of the Rules of Management were considered and approved, and an Honorary Secretary was elected. The bye-laws are printed as Appendix B. No further meeting was found necessary that year, but in 1902 the existence of distress in the Bombay Presidency, and in Rajputana and Central India necessitated the holding of five meetings to consider applications for grants and transact other business. A practical difficulty arose in dealing with these applications owing to the absence from India on short leave of the Chairman, who alone is authorized by the rules to convene a meeting of the Board. To overcome this difficulty the rules were amended by notification No. 1321—41-8, dated 5th June 1902, so as to enable the Governor General in Council to appoint an Acting Chairman, and the Hon'ble Sir Denzil Ibbetson filled this office during the absence of Sir F. W. Maclean, the meetings of the Board being held for the time being at Simla. In 1903 and 1904, the only business coming before the Board was of a formal character, such as the passing of the annual accounts, and only two meetings were held in the former and one in the latter year.

Changes in the Board.

4. During the period to which the report relates several changes occurred in the personnel of the Board of Management owing to the resignation of members whose retirement from Government service, or transfer to other appointments, rendered them unable to continue their duties on the Board. The original and present constitution of the Board, and the alterations which have taken place, are shown in the list printed as Appendix C. By rule 14 of the Rules of Management any person who subscribes a sum of not less than R3,00,000 becomes a life-member of the Board. Up to the present time the only person who has qualified for a life-membership is His Highness Nawab Muhammad Bahawal Khan Bahadur, of Bahawalpur, who in 1901 made a donation of that amount to the Endowment Fund.

Income and expenditure.

5. The following tables present an abstract of the income and expenditure administered by the Board of Management up to the 31st of December 1904. Detailed annual accounts have been published in the *Gazette of India* and they are reprinted as Appendix E.

INCOME.

	Up to 31st December 1901.	1902.	1903.	1904.	TOTAL.
	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.
Interest . . .	64,249 2 6	84,945 7 9	95,515 6 10	1,02,832 12 3	3,47,542 13 4
Contributions . .	......	6,76,068 3 9	65,206 7 1	931 1 5	7,42,205 12 3
Miscellaneous . .	......	224 4 8	......	626 12 11	851 1 7
TOTAL .	64,249 2 6	7,61,238 0 2	1,60,721 13 11	1,04,390 10 7	10,90,599 11 2

EXPENDITURE.

	Up to 31st December 1901.	1902.	1903.	1904.	TOTAL.
	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.
Purchase of securities .	51,032 15 11	30,918 10 9	2,96,175 15 0	1,98,636 1 7	5,76,763 11 3
Grants for relief of distress.	......	4,21,500 0 0	......	......	4,21,500 0 0
Miscellaneous . .	160 9 11	130 4 0	150 2 0	2 0 0	442 15 11
TOTAL .	51,193 9 10	4,52,548 14 9	2,96,326 1 0	1,98,638 1 7	9,98,706 11 2
Balance carried forward .					91,893 0 0
TOTAL .					10,90,599 11 2

6. Under the head of Income the only items calling for notice are the large sums shown as contributions in the accounts for 1902 and 1903. Of these sums the greater portion consists of the unspent balances of the Indian Famine Charitable Relief Fund, 1900. When the Central Executive Committee of that fund dissolved, the Board accepted the transfer of the balance in hand, as provided in rule 15 (1) of the Rules of Management of the Famine Trust, and undertook the duty of dealing with the outstanding accounts of Provincial and District Charitable Relief Committees. Out of the total sum of R7,42,205-12-3 entered against "Contributions," the sum of R7,37,327-2-3 represents the amount received in transfer from or on behalf of the Relief Committees. In addition, petty sums aggregating R3,099-6-5 were paid in from time to time as belated contributions to the Relief Fund. The remaining sum of R1,779-3-7 consists of miscellaneous contributions, and includes an annual subscription of R500 promised by the Raja of Athgarh, one of the Tributary Mahals of Orissa, also a sum of £50 received through the English Treasury in respect of "conscience money" for "Indian Famine." Under the terms of rule 15 (1) of the Rules of Management, unexpended balances received from Relief Committees cannot be added to the Endowment Fund of the Trust, but must be retained by the Board in current account, or temporarily invested till required for expenditure for the relief of distress.

Receipts.

7. Of the total current income of the Trust up to 31st December 1904, amounting to R10,90,599-11-2, the sum of R5,76,763-11-3 was invested in Government securities, R4,21,500 were expended in grants for the relief of distress, and R442-15-11 on miscellaneous items, leaving a cash balance in hand of R91,893. Miscellaneous items included commission charges for purchasing securities and realizing interest (subsequently refunded) and the expenses of circulating the report of the Central Relief Committee. The Board have no paid establishment, and no office charges were incurred.

Expenditure.

8. The securities purchased out of current income are of the face-value of R5,85,000, of which R4,85,000 are of the 3½ per cent. loan of 1865, and R1,00,000 of the 3½ per cent. loan of 1854-55. These securities are vested in the joint names of two Members of the Board, as required by rule 12 (2) of the Rules of Management, and are held by the Accountant General, Bengal. They do not form part of the endowment.

Investments.

9. On the 11th March 1902 it was notified to the Board by Government that "general and severe privation exists over a considerable area of the Rajputana and Central India Agencies, the British division of Ajmer-Merwara and the Bombay Presidency, including the Native States which are under the Political control of the Bombay Government." On the 1st May 1902 a further notification was received of the existence of general and severe privation in the Okhamandal and Amreli Districts of the Baroda State. Meanwhile several applications for assistance had come in from the distressed districts, and the following grants were made by the Board out of the sums received by transfer from the Indian Famine Charitable Relief Fund, 1900, for expenditure on the objects specified in rule 10 of the Rules of Management and in paragraph 2 above:—

Grants for relief of distress.

	R
To the Charitable Relief Committee, Bombay, on the 15th March and 9th May 1902	2,75,000
To the Charitable Relief Committee, Rajputana, on the 15th March, 9th May, and 9th July 1902	56,500
To the Charitable Relief Committee, Baroda, on the 9th May 1902	15,000
To the Political Agent, Bhopawar, on the 9th May and 9th July 1902	75,000
TOTAL .	4,21,500

10. As already stated, the original endowment consisted of Government securities of the nominal value of 15 lakhs presented by His Highness the Maharaja of Jaipur. His Highness finding that the sum which he had set aside for the fund would purchase paper of a larger face-value, increased his endowment by the presentation of additional securities of the value of R1,00,000. In 1901 His Highness made a further donation of the value of R4,00,000 in memory of Her Majesty, the late Queen-Empress; and in 1903 R1,00,000 in Government securities were added to the fund by Her Highness, the Senior Maharani of Jaipur, in commemoration of the Coronation of His Majesty the King-Emperor, bringing the Jaipur endowment up to a total of 21 lakhs. In 1901 His Highness Nawab Muhammad Bahawal Khan Bahadur, of Bahawalpur, presented R3,00,000 in securities and became a life-member under rule 14 of the Trust Rules. The only other donation received is a sum of R10,000 in securities subscribed by the Maharaja-Dhiraj of Burdwan in August 1903. The Endowment Fund thus consists at the present time of securities of the nominal value of R24,10,000 vested in the Treasurer of Charitable Endowments. Of this sum R15,00,000 are in Government promissory notes of the 3½ per cent. loan of 1865, and R9,10,000 in promissory notes of the 3½ per cent. loan of 1900-01.

Endowment Fund.

11. The total assets of the Trust on the 31st December 1904 may be summarized as follows:—

		R	R
I.—Endowment Fund.	Government securities vested in the Treasurer of Charitable Endowments, Bengal (face-value)		24,10,000
II.—Funds available for expenditure.	Government securities held by the Accountant General, Bengal, on behalf of the Board of Management (face-value) .	5,85,000	
	Cash in Deposit in the Bank of Bengal . .	91,893	6,76,893
	TOTAL .		30,86,893

A. F. COX,
Honorary Secretary to the Board of Management.

Dated 8th February 1905.

J. WILSON,
Officiating Secretary to the Government of India.

Appendices to the Report.

A.—Notification constituting the Trust and prescribing the rules for the Administration of the Trust, (Notification No. 1616-F., dated 25th July 1900, as amended by Notification No 1703 F., dated 9th August 1900, and Notification No. 1321—41-8, dated 5th June 1902).

B.—Bye-laws framed by the Board of management under rule 7 of the Rules for the Administration of the Trust.

C.—List showing the original and present constitution of the Board of management and the changes which have occurred in the personnel of the Board.

D.—Notification of additions to the Endowment Fund held by the Treasurer of Charitable Endowments, Bengal.

E.—Annual Accounts for the years 1901, 1902, 1903, and 1904.

* Not reprinted.

GOVERNMENT OF INDIA

DEPARTMENT OF REVENUE AND AGRICULTURE

IMPORTS OF COTTON, WHEAT, LINSEED, INDIGO, JUTE, TEA, AND RICE

QUANTITY (in hundredweight) of COTTON imported by rail and river and by sea into CALCUTTA, the City of BOMBAY, and KARÁCHI, in December 1904, and from 1st January to 31st December 1904, and in the corresponding periods of 1902 and 1903

Whence exported	Calcutta			City of Bombay			Karáchi			TOTAL		
	1902	1903	1904	1902	1903	1904	1902	1903	1904	1902	1903	1904
Imports in December												
By Rail and River—												
Assam	205	523	18	...	...	...	...	...	...	205	523	18
Bengal	298	1,609	1,510	...	...	...	...	...	...	298	1,609	1,510
U. P. of Agra & Oudh	76,021	67,306	85,999	231,298	48,210	175,373	899	...	...	308,218	115,516	262,372
Panjab	2,659	26,899	21,057	69,578	79,013	119,746	83,264	148,977	119,793	155,501	254,889	260,596
Sind	...	...	...	...	...	...	45,463	51,747	51,715	45,463	51,747	51,715
Raj. & C. India	299	4,880	2,707	16,783	15,473	21,056	528	871	371	17,610	21,224	24,134
Bombay	...	...	...	162,960	319,655	102,568	...	...	...	162,960	319,655	102,568
Cent. Provs. and Berar	...	...	23,129	476,585	420,971	709,883	...	...	...	476,585	420,971	733,012
Nizam's Territory	...	...	...	11,114	31,187	55,700	...	...	...	11,114	31,187	55,700
Madras	...	...	...	1	7	32	...	...	...	1	7	32
Mysore	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	79,482	101,217	135,420	968,319	914,516	1,184,358	130,154	201,595	171,879	1,177,955	1,217,328	1,491,657
By Sea—												
Bengal	746	1,745	2,697	...	...	...	...	...	...	746	1,745	2,697
Bombay	878	363	110	921	696	631	...	375	232	1,799	1,434	973
Sind	...	...	...	7,945	60,060	45,989	...	...	...	7,945	60,060	45,989
Madras	571	46	...	519	613	221	...	...	...	1,090	659	221
Burma	6,599	2,425	238	335	41	...	...	...	...	6,934	2,466	238
Non-Br. Ports in India	...	...	...	11,550	22,356	2,998	...	...	...	11,550	22,356	2,998
Foreign countries	214	2	7	4,374	682	9,743	...	...	...	4,588	684	9,750
TOTAL	9,008	4,581	3,052	25,644	84,448	59,582	...	375	232	34,652	89,404	62,866
TOTAL IMPORTS	88,490	105,798	138,472	993,963	998,964	1,243,940	130,154	201,970	172,111	1,212,607	1,306,732	1,554,523
Imports to end of December												
By Rail and River—												
Assam	20,379	4,928	24,051	...	...	...	...	...	...	20,379	4,928	24,051
Bengal	81,157	53,686	70,754	...	...	...	...	...	...	81,157	53,686	76,754
U. P. of Agra & Oudh	431,083	309,446	255,606	1,062,161	592,950	480,460	1,071	6	1,130	1,494,315	902,402	737,196
Panjab	45,747	63,259	67,810	339,807	303,538	311,408	359,103	645,417	699,461	744,777	1,012,214	1,078,679
Sind	...	...	...	...	...	...	369,694	404,551	337,081	369,694	404,551	337,081
Raj. & C. India	31,126	47,603	22,134	404,241	577,125	300,312	3,137	28,175	28,110	438,504	652,903	350,556
Bombay	...	160	12	2,117,655	2,937,580	2,698,941	...	...	...	2,117,655	2,937,740	2,698,953
Cent. Provs. and Berar	15,933	1,230	40,291	2,520,236	3,083,049	2,848,440	...	...	...	2,536,169	3,084,279	2,888,731
Nizam's Territory	...	...	...	318,231	390,415	257,330	...	...	...	318,231	390,415	257,330
Madras	16	...	1	52,311	24,766	21,971	...	...	...	52,327	24,766	21,972
Mysore	...	...	...	4,838	1,695	101	...	...	...	4,838	1,695	101
TOTAL	625,441	480,312	486,659	6,819,540	7,911,118	6,918,963	733,065	1,078,149	1,065,782	8,178,046	9,469,579	8,471,404
By Sea—												
Bengal	16,155	52,366	62,666	1,077	2,171	299	...	...	...	17,232	54,537	62,965
Bombay	6,058	2,191	14,801	6,085	9,262	19,252	4	2,351	3,533	12,147	13,804	37,586
Sind	...	...	...	190,353	243,063	301,750	1	...	...	190,354	243,063	301,750
Madras	15,564	2,297	20,177	8,819	5,951	37,316	...	...	...	24,383	8,248	57,493
Burma	26,001	15,380	33,222	1,235	7,530	1,218	...	...	...	27,236	22,916	34,440
Non-Br. Ports in India	...	...	...	439,414	881,354	1,087,247	...	1	4	439,414	881,355	1,087,251
Foreign countries	799	395	3,273	77,242	23,950	81,998	...	81	130	78,041	24,456	85,401
TOTAL	64,577	72,635	134,139	724,225	1,173,311	1,429,080	5	2,433	3,667	788,807	1,248,379	1,566,886
TOTAL IMPORTS	690,018	552,947	620,798	7,543,765	9,084,429	8,348,043	733,070	1,080,582	1,069,449	8,966,853	10,717,958	10,038,290

QUANTITY (in hundredweight) of WHEAT imported by rail and river and by sea into CALCUTTA, the City of BOMBAY, and KARACHI, in December 1904, and from 1st January to 31st December 1904, and in the corresponding periods of 1902 and 1903

Whence exported	Calcutta			City of Bombay			Karáchi			TOTAL		
	1902	1903	1904	1902	1903	1904	1902	1903	1904	1902	1903	1904
	Imports in December											
By Rail and River—												
Assam	...	...	...	...	...	...	...	...	...	...	...	...
Bengal	23,024	40,086	222,250	...	1	...	...	...	...	23,024	40,087	222,250
U. P. of Agra & Oudh	298,105	605,656	848,126	52,851	86,663	423,610	111,655	119,669	253,583	462,611	811,988	1,525,319
Panjab	1,620	...	506	72,605	73,655	58,933	521,702	799,088	1,759,933	595,927	872,743	1,819,372
Sind	...	...	...	...	...	...	125,860	74,256	173,229	125,860	74,256	173,229
Raj. & C. India	...	...	991	2,643	28,596	18,992	...	...	...	2,643	28,596	19,983
Bombay	...	...	...	5,715	33,006	81,861	...	...	...	5,715	33,606	81,861
Cent. Provs. and Berar	...	...	1,809	30,376	266,410	227,904	...	...	...	30,376	266,410	229,713
Nizam's Territory	...	...	...	...	17	13,748	...	...	...	...	17	13,748
Madras	...	...	...	...	253	...	...	...	...	...	253	...
Mysore	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	322,749	645,742	1,073,682	164,190	489,201	825,048	759,217	993,013	2,186,745	1,246,156	2,127,956	4,085,475
By Sea—												
Bengal	...	...	...	...	...	...	...	...	...	...	...	...
Bombay	...	...	...	751	36,835	98	...	...	...	751	36,835	98
Sind	...	...	...	113,756	52,633	7,663	...	...	...	113,756	52,633	7,663
Madras	...	...	...	...	...	...	...	...	...	...	...	...
Burma	...	...	...	...	...	4,149	...	...	...	...	...	4,149
Non-Br. Ports in India	...	...	...	2,388	48,183	163	...	2,407	458	2,388	50,590	621
Foreign countries	...	...	...	15	128	...	...	...	4	15	128	4
TOTAL	...	...	...	116,910	137,779	12,073	...	2,407	462	116,910	140,186	12,535
TOTAL IMPORTS	322,749	645,742	1,073,682	281,100	626,980	837,121	759,217	995,420	2,187,207	1,363,066	2,268,142	4,098,010
	Imports to end of December											
By Rail and River—												
Assam	...	1,276	518	...	...	...	...	...	...	...	1,276	518
Bengal	600,983	503,183	1,698,946	5,834	154	48	...	...	...	606,817	503,337	1,698,994
U. P. of Agra & Oudh	2,421,269	5,815,240	10,290,276	377,811	860,620	2,894,285	367,230	1,272,019	2,850,279	3,160,310	7,947,879	16,034,840
Panjab	54,330	3,417	4,720	511,254	751,650	620,023	9,194,782	14,190,628	21,798,509	9,760,364	14,945,895	22,429,312
Sind	...	...	...	...	2	2	1,318,544	1,235,738	2,294,007	1,318,544	1,235,740	2,294,009
Raj. & C. India	988	552	10,046	16,955	185,195	299,756	...	404	4,750	17,943	186,151	314,552
Bombay	...	...	1	36,848	366,324	760,479	...	...	...	30,848	366,324	760,480
Cent. Provs. and Berar	4,307	7,814	18,695	502,830	2,324,422	2,764,385	...	...	...	507,137	2,332,236	2,783,080
Nizam's Territory	...	...	...	212	194	40,172	...	...	...	212	194	40,172
Madras	...	...	...	...	495	...	...	...	...	...	495	...
Mysore	...	...	...	...	...	442	...	...	...	...	...	442
TOTAL	3,081,877	6,331,482	12,023,202	1,451,742	4,489,256	7,385,592	10,880,556	16,698,789	26,947,605	15,414,175	27,519,527	46,356,399
By Sea—												
Bengal	...	...	...	19,488	85	88	...	...	...	19,488	85	88
Bombay	6	...	...	11,981	136,400	70,832	1	2	135	11,988	136,400	70,987
Sind	...	...	...	1,428,611	785,633	495,328	22	...	2	1,428,633	785,033	495,330
Madras	...	...	...	995	323	36	...	...	...	995	323	36
Burma	...	1,224	...	11,641	217	12,835	...	...	...	11,641	1,441	12,835
Non-Br. Ports in India	...	...	...	37,931	429,367	139,000	...	55,000	17,993	37,931	484,307	6,993
Foreign countries	...	7	77	751	18,798	40	...	9	4	751	18,814	121
TOTAL	6	1,231	77	1,511,398	1,370,829	718,179	23	55,011	18,134	1,511,427	1,427,071	736,390
TOTAL IMPORTS	3,081,883	6,332,713	12,023,279	2,963,140	5,860,085	8,103,771	10,880,579	16,753,800	26,965,739	16,925,602	28,946,598	47,092,789

QUANTITY (in hundredweight) of LINSEED imported by rail and river and by sea into CALCUTTA, the City of BOMBAY, and KARACHI, in December 1904, and from 1st January to 31st December 1904, and in the corresponding periods of 1902 and 1903

Whence exported	Calcutta			City of Bombay			Karáchi			TOTAL		
	1902	1903	1904	1902	1903	1904	1902	1903	1904	1902	1903	1904
Imports in December												
By Rail and River—												
Assam	...	1,134	...	...	...	...	...	...	...	...	1,134	...
Bengal	165,007	175,592	343,865	...	...	...	...	...	...	165,007	175,592	343,865
U. P. of Agra & Oudh	64,608	75,778	157,426	1,152	6,068	34,582	...	...	...	65,760	81,846	192,008
Panjab	...	...	1,970	3,245	...	805	7,687	2,624	754	10,932	2,624	3,529
Sind	...	...	...	...	...	...	...	218	1	...	218	1
Raj. & C. India	1,482	4,439	2,014	5,819	10,124	45,939	...	...	...	7,301	14,503	47,953
Bombay	...	...	...	9,043	40,720	44,481	...	...	...	9,043	40,720	44,481
Cent. Provs. and Berar	...	...	2,512	10,175	19,111	46,787	...	...	...	10,175	19,111	49,299
Nizam's Territory	...	...	...	5,171	38,035	48,174	...	...	...	5,171	38,035	48,174
Madras	...	...	...	14	717	10	...	...	...	14	717	10
Mysore	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	231,097	256,943	507,787	34,619	114,775	320,778	7,687	2,842	755	273,403	374,560	729,320
By Sea—												
Bengal	8	...	...	...	...	...	...	...	...	8	...	...
Bombay	...	...	...	...	...	78	...	.	...	...	...	78
Sind	...	...	...	...	887	...	...	...	...	...	887	...
Madras	...	...	...	...	...	...	...	...	...	...	...	...
Burma	...	...	...	...	...	...	...	...	...	...	...	...
Non-Br. Ports in India	...	...	...	157	519	97	...	...	...	157	519	97
Foreign countries	...	...	...	297	930	1,288	...	...	...	297	930	1,288
TOTAL	8	...	...	454	2,336	1,463	...	...	...	462	2,336	1,463
TOTAL IMPORTS	231,105	256,943	507,787	35,073	117,111	222,241	7,687	2,842	755	273,865	376,896	730,783
Imports to end of December												
By Rail and River—												
Assam	46,532	93,796	85,287	...	...	...	...	...	...	46,532	93,796	85,287
Bengal	2,112,846	3,144,926	4,450,954	137	...	...	...	...	...	2,112,983	3,144,926	4,450,954
U. P. of Agra & Oudh	1,410,130	1,793,994	2,238,906	473,131	515,930	662,897	4,284	13,734	8,459	1,887,545	2,323,658	2,910,342
Panjab	995	...	1,970	40,220	9,094	2,842	93,622	40,991	16,441	134,837	50,085	21,253
Sind	...	...	...	...	...	...	...	965	1	...	965	1
Raj. & C. India	3,087	27,916	41,656	153,555	512,985	881,065	...	358	135	156,642	541,259	922,856
Bombay	...	..	...	275,957	561,126	756,797	...	...	...	275,957	561,126	756,797
Cent. Provs. and Berar	14,422	251	27,901	604,486	508,183	807,088	...	...	...	618,908	508,434	834,989
Nizam's Territory	...	...	...	388,978	854,327	1,244,146	...	...	...	388,978	854,327	1,244,146
Madras	3,535	...	40	20,090	20,531	48,609	...	...	...	24,225	20,531	48,649
Mysore	...	...	...	2,091	1,252	85	...	...	...	2,091	1,252	85
TOTAL	3,591,547	5,060,883	6,846,774	1,959,245	2,983,428	4,403,529	97,906	62,048	25,036	5,648,698	8,106,359	11,275,339
By Sea—												
Bengal	1,278	424	319	...	...	...	...	...	...	1,278	424	319
Bombay	...	...	...	34	1,743	281	...	10	2	34	1,753	283
Sind	...	...	...	46,973	13,088	14,490	...	..	...	46,973	13,088	14,490
Madras	...	...	...	...	...	...	...	...	...	...	...	...
Burma	...	...	...	...	...	...	...	...	...	...	...	...
Non-Br. Ports in India	...	...	...	34,223	15,583	56,884	...	...	...	34,223	15,583	56,884
Foreign countries	...	8	...	5,962	7,130	5,207	...	4	15	5,962	7,142	5,222
TOTAL	1,278	432	319	87,192	37,544	76,868	...	14	17	88,470	37,990	77,204
TOTAL IMPORTS	3,392,825	5,061,315	6,847,093	2,046,437	3,020,972	4,480,397	97,906	62,062	25,053	5,737,168	8,144,349	11,352,543

QUANTITY (in hundredweight) of INDIGO imported by rail and river and by sea into CALCUTTA, the City of BOMBAY, and KARÁCHI, in December 1904, and from 1st January to 31st December 1904, and in the corresponding periods of 1902 and 1903

Whence exported	Calcutta			City of Bombay			Karáchi			TOTAL		
	1902	1903	1904	1902	1903	1904	1902	1903	1904	1902	1903	1904
Imports in December												
By Rail and River—												
Assam	...	...	...	...	...	...	...	...	...	...	..	...
Bengal	10,350	21,135	13,308	...	...	...	..	...	...	10,350	21,135	13,308
U. P. of Agra & Oudh	3,934	3,757	1,272	...	...	...	...	...	...	3,934	3,757	1,272
Panjab	...	...	...	...	...	...	380	250	339	380	250	339
Sind	...		...	...	...	...	596	241	119	596	241	119
Raj. & C. India	...	...	...	...	...	23	...	...	...	...	...	23
Bombay	...	...	...	62	12	64	...	...	...	62	12	64
Cent. Provs. and Berar	...	...	...	...	...		...	...	...	...	...	...
Nizam's Territory	...	...	...	249	226	124	...	...	...	249	226	124
Madras	...	...	...	2	207	354	...	...	...	2	207	354
Mysore	...	...	...	...	...	...	..	..	..	...	..	...
TOTAL	14,284	24,892	14,580	313	445	565	976	491	458	15,573	25,828	15,603
By Sea—												
Bengal	...	...	...	...	...	...		..	...	...	...	...
Bombay	...	...	...	...	...		...	...	...	...	...	...
Sind	...	...	...	888	214	260	...	...	...	888	214	260
Madras	...	13	..	...	...	...	..	..	...	...	13	...
Burma	...	...	...	...	...	...	...	...	...	...	...	...
Non-Br. Ports in India	...	...	...	...	...	...	...	...	..	...	...	...
Foreign countries	48	...	...	13	...	...	...	...	...	61	...	...
TOTAL	48	13	...	901	214	260	...	...	...	949	227	260
TOTAL IMPORTS	14,332	24,905	14,580	1,214	659	825	976	491	458	16,522	26,055	15,863
Imports to end of December												
By Rail and River—												
Assam	...	...	...	...	...	...	...	...	..	...		...
Bengal	32,084	28,847	24,713	...	5	15	..	...	..	32,084	28,852	24,728
U. P. of Agra & Oudh	8,537	6,545	2,989	7	27	10	..	...	...	8,544	6,572	3,005
Panjab	...	53	...	...	...	1	2,701	3,321	3,511	2,701	3,374	3,512
Sind	...	...	...	26	...	7	2,055	1,979	1,941	2,081	1,979	1,948
Raj. & C. India	...	14	...	76	235	42	...	...	...	76	249	42
Bombay	...	...	...	128	44	70	...	...	...	128	44	76
Cent. Provs. and Berar	...	..	2	2	20	4	...	...	...	2	20	6
Nizam's Territory	..	...	...	1,098	970	456	...	...	...	1,098	970	456
Madras	...	...	...	238	987	2,214	...	...	...	238	987	2,214
Mysore	...	...	...	5	...	...	...	...	..	5	...	...
TOTAL	40,621	35,459	27,704	1,580	2,294	2,831	4,756	5,300	5,452	46,957	43,053	35,987
By Sea—												
Bengal	18	5	10	73	76	155	...	...	...	91	81	165
Bombay	...	...	...	...	..	...	5	...	5	5	...	5
Sind	...	...	...	4,356	4,178	3,066	...	...	...	4,356	4,178	3,066
Madras	16	13	...	43	6	...	...	...	...	59	19	...
Burma	10	...	...	...	...	...	...	...	...	10	...	...
Non-Br. Ports in India	...	...	1	...	...	9	...	...	...	...	...	10
Foreign countries	486	7	...	480	112	400	...	2	...	966	121	406
TOTAL	530	25	11	4,952	4,372	3,636	5	2	5	5,487	4,399	3,652
TOTAL IMPORTS	41,151	35,484	27,715	6,532	6,666	6,467	4,761	5,302	5,457	52,443	47,452	39,639

C

QUANTITY (in hundredweight) of JUTE, TEA, and RICE imported by rail and river and by sea into CALCUTTA, in December 1904, and from 1st January to 31st December 1904, and in the corresponding periods of 1902 and 1903

Whence exported	JUTE			TEA			RICE		
	1902	1903	1904	1902	1903	1904	1902	1903	1904
	Imports in December								
By Rail and River —									
Assam	35,359	49,795	20,752	75,152	77,366	75,999	563	2,176	537
Bengal	1,519,559	2,427,566	1,905,424	47,257	63,981	32,082	699,309	820,428	929,398
United Provinces of Agra and Oudh	2,743	2,843	13,064	47	168	...	1,278	1,249	160
Panjab	...	...	...	193	243	32	9	21	50
Rajputana and Central India	...	...	...	...	...	...	...	...	...
Bombay	...	..	...	...	...	...	...	...	...
Central Provinces and Berar	...	...	173	...	1	1	5	251	18,896
Nizam's Territory	...	...	...	.	...	...	...	...	...
Madras	...	...	.	...	...	...	1	...	238
TOTAL	1,557,661	2,480,204	1,939,413	122,649	141,790	108,714	701,165	824,125	949,279
By Sea—									
Bengal	9,098	...	...	942	708	440	6,113	3,873	191
Bombay	...	...	..	...	...		...	...	...
Madras	...	...	1,328	172	...	.	.	...	...
Burma	..	..	...	1	156	...	6,607	1,058	356
Non-British Ports in India	...	..	...	...	...	...		...	...
Foreign countries	...	18	...	169	140	24	134	481	46
TOTAL	9,098	18	1,328	1,284	1,004	464	12,854	5,412	596
TOTAL IMPORTS	1,566,759	2,480,222	1,940,741	123,933	142,764	109,178	714,019	829,567	949,875
	Imports to end of December								
By Rail and River—									
Assam	148,473	135,123	145,205	1,035,848	1,007,960	996,801	96,633	29,592	68,195
Bengal	18,645,462	13,585,563	15,818,538	378,728	416,924	362,379	7,178,578	7,433,827	8,260,788
United Provinces of Agra and Oudh	9,807	35,707	29,602	2,459	1,672	1,210	2,205	4,235	3,971
Panjab	...	...	...	586	3,052	2,161	524	297	380
Rajputana and Central India	19	...	...	...	8	1	...	...	16
Bombay	...	...	...	...	...	...	...	...	...
Central Provinces and Berar	266	194	177	1	3	1	20,456	1,078	27,413
Nizam's Territory	...	...	...	...	...	...	...	2	3
Madras	...	...	...	...	1	4	11,129	417	31,916
TOTAL	18,804,027	13,756,587	15,993,522	1,417,622	1,429,620	1,362,457	7,309,525	7,469,448	8,392,682
By Sea—									
Bengal	61,463	22,723	33,282	8,233	7,618	7,374	136,704	102,941	120,941
Bombay	...	...	...	16	5	168	76	260	134
Madras	...	...	11,380	952	658	476	...	2,291	687
Burma	...	...	...	3	226	3	657,555	136,288	58,895
Non-British Ports in India	...	...	...	..	...	...		...	...
Foreign countries	36	5,995	156	1,488	1,401	2,014	348	1,389	1,377
TOTAL	61,499	28,718	44,818	10,692	9,908	10,035	794,683	243,189	182,034
TOTAL IMPORTS	18,865,526	13,785,305	16,038,340	1,428,314	1,439,528	1,372,492	8,104,208	7,712,637	8,574,716

J. A. ROBERTSON
Director-General of Statistics

J. WILSON
Offg. Secretary to the Government of India

Calcutta, February 24, 1905

Statement of Approximate Gross Earnings of Indian Railways.

RAILWAY BOARD OF INDIA.

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total earnings*, audited figures have been used as far as possible.

Railways.	Average earnings per mile per week. During 1st-half of 1904.	During official year 1903-04.	Results of working during 1st-half of year. Mean mileage worked. 1904.	1905.	Total earnings for week ending 13th February 1904.	11th February 1905.	Earnings per mile open for week. 1904.	1905.	Total earnings from 1st January to 13th February 1904.	11th February 1905.	Increase.	Decrease.	Results of working for official year. Total earnings from 1st April to 13th February 1904.	11th February 1905.	Increase.	Decrease.
State and Guaranteed Railways.	R	R	Miles.	Miles.	R	R	R	R	R	R	R	R	R	R	R	R
Standard gauge. East Indian	754	689	1,971	1,970	14,51,737	14,34,000	737	725	91,15,461	92,85,000	1,70,539	...	6,05,71,803	6,61,33,000	54,61,192	...
Bengal Central	177	212	139	139	21,763	21,400	157	154	1,64,058	1,41,000	...	20,658	13,59,499	13,66,000	6,501	...
Bengal-Nágpur (incldg. Raipur-Dhamtari 2' 6")	210	175	1,819	1,958	4,16,880	4,86,000	229	248	23,72,806	26,11,000	2,38,194	...	1,36,02,213	1,61,02,000	24,99,787	...
Great Indian Peninsula system	655	560	1,569	1,559	10,50,561	12,08,000	670	770	65,27,815	66,47,000	1,19,185	...	3,86,48,535	4,11,74,000	25,25,465	...
Agra-Delhi Chord	...	...	...	63	...	2,300	...	37	...	19,100	19,100	...	...	(a)41,100	41,100	...
Indian Midland (incldg. Bhopal-Itársi)	211	182	924	924	1,73,391	1,71,000	188	185	11,95,520	10,95,000	...	1,00,520	75,46,199	80,10,000	4,63,801	...
Bezwada extn. (East Coast State)	294	200	21	21	5,969	4,400	254	209	28,989	30,900	1,911	...	2,42,772	2,79,000	36,228	...
North Western (incldg. Nowshera-Dargai 2' 6")	337	307	3,265	3,328	10,65,291	11,05,000	326	332	60,13,343	67,01,000	6,87,657	...	4,48,64,493	5,44,73,000	96,08,507	...
Oudh and Rohilkhand (incldg. m. g.)	259	229	1,210	1,240	2,83,726	2,80,000	[illegible]	231	16,88,571	17,46,000	57,429	...	1,19,55,876	1,33,45,000	13,89,124	...
Eastern Bengal (incldg. metre and 2' 6")	340	400	898	(b)971	3,32,459	(b)3,03,000	370	311	21,67,322	(b)19,34,000	...	2,33,322	1,64,71,238	(b)1,67,78,000	3,06,762	...
Bombay, Baroda and Central India	736	692	505	504	3,28,681	3,64,000	651	722	20,96,379	23,14,000	2,17,621	...	1,47,57,808	1,56,59,000	9,01,192	...
Madras	303	256	844	845	2,47,314	2,53,000	293	290	14,93,480	14,28,000	...	65,480	1,08,82,857	1,16,85,000	8,02,143	...
" West Coast Extension	125	93	56	60	6,060	10,000	119	107	42,063	52,300	9,637	...	2,66,132	3,32,000	65,868	...
" North-East line	201	179	494	495	1,04,323	1,50,000	211	303	5,98,981	8,35,000	2,30,019	...	39,10,960	45,97,000	6,86,040	...
Hardwar-Debra	168	159	32	32	5,111	4,700	160	147	26,592	26,300	...	292	2,26,109	2,25,000	...	1,109
Metre gauge. Rajputana-Malwa (incldg. Godhra-Rutlam-Nágdá 5' 6")	248	236	1,784	1,816	4,67,875	5,48,000	252	302	28,85,674	34,15,000	5,29,326	...	1,91,83,619	2,09,55,000	17,71,381	...
Pálanpur-Deesa	33	32	17	17	460	800	27	47	2,530	3,900	1,370	...	24,126	26,300	2,174	...
South Indian	211	210	1,124	1,124	2,27,096	2,34,000	203	208	13,11,699	13,54,000	42,301	...	1,06,97,316	1,09,91,000	2,93,684	...
Tinnevelly-Quilon	90	99	50	108	4,611	9,000	92	83	29,676	50,200	20,524	...	1,77,049	2,98,000	1,20,951	...
Tanjore District Board	99	101	99	99	8,420	9,400	85	95	48,565	56,400	7,835	...	3,51,002	4,70,000	1,18,998	...
Southern Mahratta (incldg. Gl-M. Fron. sec.)	148	123	1,165	1,165	1,47,958	1,47,000	127	126	7,59,493	8,35,000	4[illegible],507	...	63,27,511	70,29,000	7,01,489	...
Mysore section (Southern Mahratta)	108	102	296	290	33,432	30,800	113	104	1,89,727	1,82,000	...	7,727	13,41,910	14,45,000	1,03,090	...
Bengal and North-Western	161	149	813	902	1,38,215	1,24,000	170	137	8,23,227	7,94,000	...	29,227	1,04,80,662	1,11,88,000	7,07,338	...
Tirhoot State	246	220	517	565	1,19,175	1,39,000	231	246	7,46,372	7,53,000	6,623	...	(c)	(c)	...	...
Lucknow-Bareilly	143	130	237	237	30,645	31,300	129	132	2,03,691	1,81,000	...	22,691	12,27,994	12,68,000	40,006	...
Assam-Bengal	70	75	644	740	65,525	59,500	102	80	3,35,155	3,49,000	13,845	...	21,80,407	25,54,000	3,73,593	...
Burma	236	204	1,337	1,340	3,73,607	3,76,000	279	281	22,07,567	21,19,000	...	88,567	1,16,81,252	1,25,3[illegible],000	8,49,748	...
Jodhpur-Hyderabad (British section)	103	94	124	124	14,360	13,500	116	109	87,719	76,400	...	11,319	5,32,342	5,5[illegible],000	22,658	...
Nilgiri	349	319	17	17	7,308	5,000	430	294	28,107	25,200	93	...	2,45,418	2,5[illegible],000	8,582	...
Special gauge. Jorhat	47	57	30	30	1,356	1,300	45	43	7,891	7,000	...	891	79,313	63,800	...	15,513
Total	324	297	22,008	22,699	71,34,545	75,32,400	324	334	4,32,29,673	4,50,76,700	18,47,027	...	28,99,36,420	31,98,27,200	2,98,90,780	...

	[illegible]																	
Standard gauge.	Delhi-[illegible]balla-Kalka	217	[illegible]	162	162	29,920	[illegible]	185	184	1,79,890	1,78,000	...	1,890	15,31,687	15,90,000	[illegible]8,313	...	
	Tark[illegible]	332	[illegible]92	22	22	6,816	5,900	310	263	39,007	35,400	...	4,207	2,81,818	2,75,000	...	6,818	
	South Behar	143	[illegible]28	79	79	11,058	8,900	140	113	64,110	55,700	...	8,410	4,45,499	4,8[illegible],000	35,501	...	
	Southern Punjab (Delhi-Samasáta)	123	98	425	425	42,226	54,600	93	128	2,77,272	3,17,000	39,728	...	18,63,357	23,5[illegible],000	4,86,643	...	
	Rájpura-Bhátinda	197	180	107	107	20,748	19,000	194	178	1,26,634	1,14,000	...	12,634	8,50,479	8,7[illegible],000	22,521	...	
	Ludhiana-Dhuri-Jakhal	80	76	79	79	5,828	6,500	74	62	34,188	38,400	4,212	...	2,73,025	3,1[illegible],000	36,975	...	
	The Nizam's Guaranteed State	252	237	334	334	79,374	88,500	238	265	4,66,279	4,76,000	9,721	...	35,22,079	37,22,000	1,99,921	...	
	Tapti Valley	99	91	155	155	15,076	10,700	97	108	1,04,894	1,04,000	...	894	6,30,446	5,55,000	...	75,446	
	Petlád-Cambay	98	81	32	33	3,163	3,100	99	94	15,944	19,000	3,056	...	1,15,349	1,38,000	22,651	...	
	Nágdá-Ujjain	79	65	34	34	2,790	3,400	82	100	13,026	16,700	3,674	...	99,393	1,10,000	10,607	...	
	Bina-Goona-Bárán	63	44	148	148	8,624	5,000	58	34	52,057	37,800	...	14,257	2,83,463	3,16,000	32,537	...	
	Bhopal-Ujjain	85	70	114	114	7,990	12,100	70	100	51,920	67,500	15,580	...	3,64,001	4,12,000	47,999	...	
	Kolar Gold-fields	473	425	10	10	0,030	5,000	603	500	30,073	22,000	...	8,073	1,89,413	2,06,000	16,587	...	
Metre gauge.	Rohilkhand and Kumaon (Co.'s sec.)	121	158	66	66	6,554	6,000	99	91	40,111	39,000	...	1,111	4,66,730	4,87,000	20,270	...	
	Noakhali (Bengal)	30	30	35	35	1,211	900	35	26	7,024	7,300	276	...	(d) 37,123	50,600	13,477	...	
	Mymensingh-Jamalpur-Jagannathganj	73	85	53	51	4,641	2,800	88	55	28,450	18,300	...	10,150	2,02,747	1,81,000	...	21,747	
	Bengal-Dooars	148	171	36	36	4,500	3,600	125	100	32,481	26,600	...	5,881	2,83,106	3,04,000	20,894	...	
	Bengal-Dooars extensions	62	66	117	117	6,091	6,900	57	58	37,578	44,600	7,022	...	3,24,032	3,59,000	34,968	...	
	Dibru-Sadiya	232	232	78	78	18,403	15,000	236	192	1,03,117	1,02,000	...	1,117	8,15,594	8,04,000	...	11,594	
	Shoranur-Cochin	115	109	65	65	7,120	6,000	110	92	42,573	40,500	...	2,073	3,17,385	3,38,000	20,615	...	
	Ahmedabad-Párantij	74	57	55	55	4,230	3,400	77	62	23,228	22,000	...	1,228	1,36,484	1,56,000	19,516	...	
	Ahmedabad-Dholka	58	50	34	34	2,180	1,900	64	59	12,703	12,800	97	...	75,692	86,200	10,508	...	
	The Gaekwar's railway	70	62	134	134	8,334	9,900	62	74	51,114	66,700	15,586	...	3,64,148	4,14,000	49,852	...	
	Kolhápur	108	88	29	29	2,829	2,700	97	93	16,305	15,000	...	1,305	1,12,784	1,20,000	7,216	...	
	Yesvantpur-Mysore Fron. sec. (incldg. M. Nanjangúd)	107	85	67	67	5,470	8,500	82	125	30,811	54,200	23,389	...	2,48,119	3,81,000	1,32,881	...	
	Birur-Shimoga	39	33	38	38	1,562	1,400	41	37	8,653	7,500	...	1,153	54,454	56,300	1,846	...	
	Hyderabad-Gódávari Valley	120	108	392	392	36,654	63,900	94	163	2,27,846	3,28,000	1,00,154	...	18,87,887	19,79,000	91,113	...	
	Bhavnagar-Gondal-Junágad-Porbandar	103	95	334	334	41,259	36,900	124	110	2,35,214	2,21,000	...	14,214	13,97,914	15,85,000	1,87,086	...	
	Jetalsar-Rajkot	88	75	46	46	4,320	3,800	94	83	25,217	23,500	...	1,717	1,52,317	1,60,000	7,683	...	
	Jamnagar	52	53	54	54	3,173	2,400	59	44	16,572	13,800	...	2,772	1,29,029	1,19,000	...	10,029	
	Dhrángadrá	49	40	21	21	869	700	41	33	4,095	6,100	1,405	...	38,211	44,000	5,789	...	
	Jodhpur-Bikaner	70	59	700	700	49,909	52,700	71	75	3,28,525	3,29,000	475	...	18,72,284	20,84,000	2,11,716	...	
	Udaipur-Chitor	46	51	67	67	4,209	2,200	63	33	22,652	15,800	...	6,852	1,50,278	1,17,000	...	33,278	
Special gauge.	Darjeeling-Himalayan	395	366	51	51	12,156	14,000	238	274	85,264	81,000	...	5,264	8,44,935	8,91,000	46,065	...	
	Kalka-Simla	163	108	59	59	4,007	11,000	69	186	26,042	47,000	20,958	...	(e) 58,094	5,67,000	5,08,906	...	
	Cooch Behar	99	73	34	34	2,154	2,200	63	65	14,811	13,000	...	1,811	1,13,559	1,09,000	..	4,559	
	The Gaekwar's Dabhoi	72	59	88	95	4,913	5,900	56	62	25,782	33,400	7,618	...	2,25,112	2,08,000	42,888	...	
	Rajpipla	29	24	37	37	930	800	25	22	5,063	5,500	437	...	38,275	42,600	4,325	...	
	Morvi	80	63	94	94	6,539	8,100	70	86	35,264	42,800	7,536	...	2,68,594	3,23,000	54,4[illegible]6	..	
	Barsi	180	141	22	22	3,940	4,100	179	186	23,575	21,800	...	1,775	1,29,019	1,33,000	3,381	...	
	TOTAL	120	107	4,597	4,513	4,88,501	5,36,200	108	119	29,67,564	31,19,700	1,52,1[illegible]6	...	2,11,94,515	2,34,96,700	23,02,185	...	
	GRAND TOTAL	290	263	26,515	27,212	76,23,046	80,68,600	237	297	4,61,97,237	4,81,96,400	19,99,163	...	31,11,30,935	34,33,23,900	3,21,92,965	...	

(a) From 15th November 1904 to 11th February 1905.
(b) Includes the Brahmaputra-Sultanpur and Ranaghat-Krishnagar Light railways purchased by the State on the 1st April and 1st July 1904, respectively.
(c) Included with the Bengal and North-Western railway.
(d) From 15th May 1903 to 13th February 1904.
(e) From 9th November 1903 to 13th February 1904.

A. R. JACOBSON,
for Secretary, Railway Board.

Calcutta, the 23rd February 1905.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

SANITARY.

PLAGUE.

Calcutta, the 23rd February, 1905.

The following statement of plague seizures and deaths reported in India during the week ending the 18th February 1905, is published for general information:—

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind.	Northern.	Bombay City	B., B. & C. I. & G. I. P.	727	618
		Dholera Port	. . . . . .	...	...
		Ahmedabad City	B., B. & C. I.	6	5
		Gogha Port	. . . . . .	...	...
		Ahmedabad District	B., B. & C. I. & B.-G.-J.-P.	81	24
		Broach Port	" "	1	1
		Broach District	" "	15	1
		Panch Mahals District	" "	12	10
		Rewakantha State	" "	11	6
		Kaira District	" "	101	56
		Palanpur State	" "	16	9
		Mahikantha State	" "	...	1
		Bulsar Port	" "	4	3
		Surat Town and Port	" "	2	2
		Surat District	" "	101	82
		Jhara Port	. . . . . .	...	...
		Bandra Town	B., B. & C. I.	8	8
		Utan "	" "	...	...
		Vesava "	" "	...	...
		Kelva "	" "	...	...
		Trombay "	G. I. P.	...	...
		Tarapur "	B., B. & C. I.	...	...
		Manori "	" "	...	...
		Mahim "	" "	...	...
		Dhanu "	" "	...	...
		Bhiwndi "	G. I. P.	1	1
		Agashi "	B., B. & C. I.	...	...
		Shirgaon "	" "	...	...
		Bassein "	" "	2	2
		Kalyan "	G. I. P.	1	1
		Thana "	"	2	4
		Umbergaon Port	B., B. & C. I.	...	...
		Kon "	. . . . . .	...	...
		Thana District	G. I. P. & B., B. & C. I.	16	13
	Central.	Ahmednagar District	Dhond and Manmad (G. I. P.)	135	119
		Khandesh "	B., B. & C. I. & G. I. P.	893	278
		Nasik "	G. I. P. & N. G.	84	57
		Poona City	S. M. & G. I. P.	90	84
		Poona District	" "	29	24
		Satara "	S. M.	327	233
		Sholapur Town	"	85	72
		Sholapur District	G. I. P., S. M. & Barsi	57	45

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
BOMBAY PRESIDENCY AND SIND.	Southern.	Alibag Port		...	...
		Panvel "		5	3
		Kshoi "		...	...
		Roha "		...	...
		Revdanda "		...	...
		Kolaba District	G. I. P.	20	14
		Ratnagiri Port		14	14
		Vizadrug "		...	...
		Harnai "		...	...
		Rajapur "		...	...
		Vengurla "		...	...
		Jaitapur "		...	...
		Dabhal "		...	...
		Joigad "		...	...
		Deoagad "		...	...
		Ratnagiri District		17	15
		Belgaum "	S. M.	118	80
		Hubli Town		22	24
		Dharwar District	S. M.	273	200
		Karwar Port		...	...
		Kumta "		...	...
		Kanara District		4	5
		Savantvadi State		(a)1	(a)1
		Bijapur District	S. M. & G. I. P.	116	111
	Sind	Karachi Town and Port	N. W.	60	58
		Karachi District	"	...	...
		Hyderabad Town	"	...	...
		Hyderabad District	" & J. B.	...	...
		Thar and Parkar District	J. B.	...	...
		Larkhana District	N. W.	...	...
		Sukkar District	"	...	...
		Khairpur State	"	...	...
	Political charges.	Akalkot State		9	9
		Aundh "		19	26
		Phaltan State			
		Tuna Port		...	...
		Mandvi "		...	...
		Mundra "		...	...
		Jukau "		...	...
		Cutch State		...	...
		Cambay State	B., B. & C. I.	4	4
		Savanur "		1	1
		Bhor "		...	...
		Bhavnagar Town and Port	B.-G.-J.-P.	...	...
		Mangrol Port		...	...

(a) Imported case.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
BOMBAY PRESIDENCY AND SIND.	Political charges.	Jafrabad Port	. . . .	...	...
		Verawal „	. . . .	...	...
		Vawania „	. . . .	...	...
		Kathiawar State . . .	B., B. & C. I., Morvi & B.-G.-J.-P.	24	13
		Kolhapur Town . . .	S. M.	8	11
		Kolhapur and Southern Mahratta Country	„	424	367
		Sachin State	B., B. & C. I.	...	...
		Dharampur State . . .	. . . .	...	...
		Srivardhan Port . . .	. . . .	...	...
		Murud „ . . .	. . . .	1	...
		Barimandla „ . . .	. . . .	...	...
		Nandgaon „ . . .	. . . .	2	...
		Majagoan „ . . .	. . . .	...	...
		Janjira „ . . .	. . . .	...	...
		Rajapuri „ . . .	. . . .	6	4
		Janjira State	. . . .	...	...
		Velan Port	. . . .	...	...
		Kodinar „	. . . .	...	...
		Baroda City	B., B. & C. I.	1	1
		Billimora Port . . .	. . . .	...	...
		Baroda State	B. B., & C. I . . .	180	112
		Jath State	. . . .	...	...
		Bijapur State	S. M. & G. I. P. . . .	3	3
		Surat „	B., B. & C. I.	2	3
		Aden	. . . .	371	342
			TOTAL .	3,965	3,190
MADRAS PRESIDENCY.	..	Salem Town	Madras	...	...
		Salem District . . .	„	(f) 50	(b) 41
		Bellary Cantonment . .	S. M.	...	...
		Bellary Town	„	5	4
		Bellary District . . .	„ & Madras . . .	(a) 125	(c) 112
		Coimbatore Town . . .	Madras	..	...
		Coimbatore District . .	„ S. I. & Nilgiri . .	8	7
		Nilgiris „ . . .	„	1	1
		North Arcot „ . . .	S. I. & Madras . . .	(b) 27	(d) 16
		South Arcot District . .	„	...	...
		Cuddalore Port . . .	„	...	...
		Tinnevelly District . .	„	...	...
		Malabar „ . . .	Madras	...	...
		Nellore District . . .	. . . .	(i) 1	...
		Cuddapah „ . . .	S. I. & Madras . . .	...	...
		Mangalore Port . . .	. . . .	31	18
		Ermala „ . . .	. . . .	...	...
		South Canara District .	. . . .	..	...
		Madras City	Madras & S. I. . . .	(i) 1	(i) 1

(a) Nine imported cases.
(b) Six „ „
(c) Seven „ „
(d) Four imported cases.
(f) Ten imported cases.
(i) Imported case.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
MADRAS PRESIDENCY.	...	Chingleput District	S. I. & Madras	...	...
		Godavari ,,	Madras	...	...
		Cannanore Port	. . . .	...	...
		Tanjore District	S. I.	...	...
		Anantapur ,,	Madras, S. I. & S. M.	(c) 81	(a) 57
		Madura ,,	S. I.	...	...
		Trichinopoly ,,	. . . .	...	...
		Cochin State	. . . .	...	...
		Karnool District	. . . .	(c) 9	4
			TOTAL	339	261
BENGAL	Presidency.	Calcutta	E. I., E. B. S. & B. N.	(a) 92	88
		Nadia District	E. B. S. & B. C. & R. K.	...	...
		24-Parganas District	E. B. S., B. C. & E. I.	10	7
		Khulna District	B. C.	...	...
	Burdwan	Midnapur District	B. N. R.	...	...
		Burdwan ,,	E. I.	...	...
		Howrah Town	,,	1	15
		Hooghly District	,,	3	2
		Birbhum ,,	,,	...	...
	Patna	Champaran District	B. & N. W.	...	...
		Chapra Town	,,	...	...
		Saran District	,,	1,559	1,512
		Gaya Town	E. I.	39	39
		Gaya District	,,	747	678
		Muzaffarpur District	B. & N. W.	207	197
		Muzaffarpur Town	,,	...	...
		Darbhanga Town	. . . . . .	14	12
		Darbhanga District	B. & N. W.	75	99
		Shahabad ,,	E. I.	688	6.0
		Patna City	,,	107	107
		Patna District	,,	760	729
	Bhagalpur	Monghyr Town	,,	84	84
		Monghyr District	,,	586	544
		Bhagalpur Town	,,	48	42
		Bhagalpur District	,, & B. & N. W	69	62
		Sonthal Parganas District	,,	...	...
	Chota Nagpur	Palamau District	. . . .	...	...
		Singhbhum District	,,	...	...
		Hazaribagh ,,	,,	9	13
	Orissa	Cuttack District	B. N. R.	...	...
			TOTAL	5,111	4,849
UNITED PROVINCES.	Allahabad.	Allahabad City	E. I.	185	172
		Allahabad District	,, & O. & R.	606	606
		Cawnpur City	E. I., O. & R., B., B. & C. I. & G. I. P. (I. M. Sec.).	21	17
		Cawnpur District	,, ,, ,, ,,	274	262
		Fatehpur ,,	E. I.	324	264
		Banda ,,	G. I. P. (I. M. Sec.) & E. I. R.	2	1
		Jhansi City	,, ,,	...	...

(a) One imported case.

(c) Two imported cases.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
UNITED PROVINCES.	Allahabad	Jhansi District	G. I. P. (I. M. Sec.)	14	14
		Hamirpur „	„ („)	21	18
		Jalaun „	„ („)	48	52
	Benares	Benares Cantonment	B. & N. W. & O & R.	...	...
		Benares City	„ „ „	107	109
		Benares District	„ „ „ & E. I.	287	205
		Ballia	„	601	596
		Jaunpur City	O. & R.	...	...
		Jaunpur District	„ & B. & N. W.	547	411
		Ghazipur „	E. I. & B. & N. W.	1,352	1,185
		Mirzapur City	„	9	8
		Mirzapur District	„ & O. & R.	296	243
	Fyzabad	Bahraich District	B. & N. W.	48	44
		Gonda „	„	7	5
		Partabgarh „	O. & R.	171	171
		Sultanpur „	„	142	97
		Ajodhia	„	...	...
		Fyzabad City	„	51	51
		Fyzabad District	„	133	119
		Bara Banki Town	B. & N. W.	...	...
		Bara Banki District	„ & O. & R.	181	1[illegible]5
	Gorakhpur	Azamgarh City	„ „	...	...
		Azamgarh District	„ „	518	518
		Gorakhpur City	„	...	...
		Gorakhpur District	„	113	121
		Basti District	„	128	118
	Meerut	Meerut City	N. W.	46	45
		Meerut Cantonment	„	...	...
		Meerut District	„ O. & R. & E. I.	282	262
		Muzaffarnagar City	„	...	...
		Muzaffarnagar District	„	361	360
		Aligarh City	E. I. & O. & R.	11	11
		Aligarh District		266	259
		Saharanpur City		17	9
		Hardwar Union	O. & R. & N. W.	...	...
		Roorkee Town	„ „	...	...
		Saharanpur District	„ „	325	226
		Bulandshahr „	E. I. & O. & R.	42	41
		Dehra Dun „	B. & N. W. & O. & R.	...	...
	Lucknow	Unao District	O. & R., & B. & N. W.	284	284
		Lucknow City	„ „ & R. K.	207	204
		Lucknow District	„ „	50	50
		Hardoi „	„	29	24
		Rae Bareli „	„	182	182
		Sitapur „		2	2
		Kheri „		13	11

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
UNITED PROVINCES.	Agra	Etawah City	E. I.	...	...
		Etawah District	"	72	72
		Fatehgarh	R., B. & C. I.	...	...
		Farrukhabad Town	" "	26	26
		Farrukhabad District	" "	263	242
		Mainpuri "	E. I.	101	101
		Agra City	B., B. & C. I., G. I. P. & R. J.	75	75
		Agra District	" "	381	327
		Etah "		390	356
		Hathras City		...	...
		Muttra District		1,553	1,520
		Muttra City		57	57
	Rohilkhand	Bareilly City	R. & K. & O. & R.	83	78
		Bareilly District	" "	18	20
		Shahjahanpur District	" "	13	11
		Shahjahanpur City	" "	...	...
		Budaun District		87	136
		Bijnor Town		...	...
		Bijnor District	O. & R.	219	203
		Moradabad City		...	...
		Moradabad District		93	93
		Pilibhit District		13	10
	Kumaun	Naini Tal	O. & R.	...	...
		Garhwal District		...	...
			TOTAL	11,709	10,869
PUNJAB	Jullundur	Ludhiana District	N. W.	245	207
		Jullundur City	"	5	4
		Jullundur District	"	642	495
		Hoshiarpur "		541	518
		Ferozepur "	N. W.	294	204
		Kangra "		1	1
		Amritsar City		57	54
		Amirtsar District	N. W.	965	856
	Lahore	Gurdaspur "	"	376	342
		Lahore Municipality	"	12	7
		Lahore District	"	(b)325	(b)310
		Gujranwala District	"	299	306
		Sialkot "	"	166	166
		Montgomery "	"	80	15
	Rawalpindi	Rawalpindi District	"	32	24
		Gujrat "	"	116	115
		Shahpur "	"	19	13
		Jhelum "	"	...	...
	Multan	Lyallpur District	"	4	3
		Jhang District	"	5	5
		Multan "	"	...	...
		Mianwali "	"	...	...
		Dera Ghazi Khan District	"	41	36

(b) For 2 weeks ending 18th February 1905.

Presidency or Province.	Division.	District and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
PUNJAB.	Delhi	Gurgaon District	B., B. & C. I.	914	894
		Delhi City	E. I., O. & R., B., B. & C. I., & N. W.	10	7
		Delhi District	. . . .	815	102
		Hissar "	B., B. & C. I. & N. W.	218	229
		Karnal "	E. I.	144	127
		Simla "	S. K.	...	...
		Amballa "	N. W. & E. I.	517	540
		Rohtak "	N. W.	463	384
	...	Patiala City	Rajpura-Bhatinda (N. W. Ry.)	8	8
		Patiala State	N. W., E. I., B., B. & C.I. & J.B.	795	731
		Kapurthala State	. . . .	122	100
		Kalsia "	. . . .	14	12
		Jind "	. . . .	80	59
		Nabha "	. . . .	97	101
			TOTAL	7,902	6,975
BURMA	...	Rangoon	. . . .	(a) 25	(a) 20
			TOTAL	25	20
CENTRAL PROVINCES (INCLUDING BERAR).	Nerbudda	Burhanpur Town	. . . .	15	15
		Nimar District	G. I. P. & B., B. & C. I.	13	7
		Hoshangabad Town	"	...	...
		Hoshangabad District	"	(b) 8	(b) 7
		Narsingpur Town	"	...	...
		Narsingpur District	"	...	..
		Chhindwara "	B. N.	11	8
		Khandwa Town	B., B. & C. I & G. I. P.	...	...
		Betul District	. . . .	1	...
	Nagpur	Nagpur City	B. N. & G. I. P.	...	...
		Nagpur District	"	(b) 29	(d) 18
		Wardha Town	G. I. P.	...	...
		Wardha District	"	13	13
		Chanda Town	. . . .	...	...
		Chanda District	G. I. P.	10	10
		Bhandara Town	B. N.	...	...
		Bhandara District	"	(f) 12	(e) 7
		Balaghat "	"	(b) 52	(b) 39
		Balaghat Town	E. I. & G. I. P.	...	...
	Jubbulpur.	Jubbulpore Town	. . . .	(e) 5	(e) 5
		Jubbulpore Cantonment	. . . .	5	5
		Jubbulpore District	E. I. & G. I. P.	31	31
		Damoh Town	G. I. P. (I. M. Sec.)	...	...
		Damoh District	" (")	...	...
		Saugor Cantonment	" (")	...	...
		Saugor Town	" (")	...	...
		Saugor District	" (")	..	...
		Seoni "	B. N.	...	...
		Mandla "	"	...	...
	Chhattisgarh.	Bilaspur Town	. . . . . .	5	3
		Bilaspur District	"	5	3
		Raipur "	"	...	...
		Raipur Town	. . . . . .	...	...
		Sambalpur District	"	...	...

(a) Including 4 cases and 7 deaths of week ending 11th February 1905. (b) One imported case. (d) Two imported cases. (e) Three imported cases. (f) Five imported cases.

Presidency or Province.	Division.	District and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Central Provinces (including Berar).	...	Akola District	G. I. P.	48	38
		Buldana „	„	249	196
		Wun „		...	...
		Basim „		...	...
		Amraoti „	G. I. P.	20	12
		Ellichpur „		11	7
			Total	546	424
Mysore State.	...	Bangalore City	S. M. & Madras	43	37
		Bangalore Civil and Military Station	„ „	74	47
		Bangalore District	„ „	101	76
		Mysore City	„	12	11
		Mysore District	„ & Madras	50	38
		Kolar „	Madras & S. M.	7	6
		Kolar Gold Fields	„	26	21
		Thumkur District	S. M.	48	33
		Shimoga „	„	5	5
		Chitaldrug „	„	21	18
		Kadur „	„	4	3
		Hassan „	„	...	...
			Total	391	295
Hyderabad State.	..	Aurangabad District	N. G. S.	(b) 71	(b) 63
		Bir „		38	31
		Hyderabad „	N. G. S.	...	...
		Indur „	„	...	...
		Bidar District		52	50
		Atrafi Balda		...	1
		Usmanabad District	G. I. P. & Barsi	6	10
		Lingsagur „	S. M.	145	128
		Parbhani „	N. G. S.	...	...
		Raichur „	G. I. P. & Madras	11	9
		Gulbarga „	„ & N. G. S.	30	27
		Nander „	N. G. S.	...	...
			Total	353	319
Central India.	...	Indore City	B., B. & C. I.	(c) ...	(c) ...
		Indore State	„	15	14
		Ujjain City	„	...	...
		Gwalior „		11	8
		Gwalior State	B., B. & C. I. & G. I. P.	...	...
		Dhar „	G. I. P. (I. M. Sec.) & Gwalior	...	...
		Pathari „	„ „	...	...
		Bhopal City		...	...
		Bhopal State	G. I. P.	21	15
		Guaranteed Holdings in Bhopal Agency		...	...
		Maksudangarh State			

(b) Figures for the period from 7th to 13th February 1905.
(c) Figures for week ending 11th February 1905.

Presidency or Province	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
CENTRAL INDIA.	...	Mhow Cantonment . . .	B., B. & C. I. (Rajputana-Malwa)	...	...
		Nimach "	"	...	...
		Indore Residency . . .	"	...	...
		Rutlam City	"	...	...
		Rutlam State	"	(c) 3	(c) 3
		Dewas Town	. . . .	...	...
		Dewas State	G. I. P.	...	...
		Narsingarh State . . .	. . . .	...	...
		Guaranteed Holdings in Malwa Agency	. . . .	...	...
		Tonk State (portion in Central India)	G. I. P.	8	8
		Sehore State	"	...	...
		Datia City	"	(c) 7	(c) 7
		Datia State	. . . .	15	15
		Sailana Town	. . . .	...	...
		Sailana State	B., B. & C. I.	5	8
		Piploda District . . .	. . . .	...	...
		Bagli State	. . . .	...	...
		Jhabua "	B., B. & C. I.	...	...
		Jaora "	"	...	(c) 1
		Jaora Town	"	...	...
		Agar Military Station .	. . . .	...	...
		Manpur	. . . .	...	...
		Sitamau State	. . . .	...	...
		Rajgarh "	. . . .	(c) 1	(c)
		Kurwai "	. . . .	...	...
		Barwani "	. . . .	...	...
			TOTAL .	86	70
RAJPUTANA.	...	Ajmer	. . . .	...	...
		Ajmer District . . .	. . . .	12	11
		Abu Road	. . . .	...	...
		Mewar State	B., B. & C. I.	34	34
		Partabgarh State . . .	" . . .	...	...
		Chitor (Udaipur State) . .	" . . .	...	...
		Tonk State	" . . .	(b) 1	(b) 1
		Marwar " (Jodhpur) . .	J. B. " . . .	...	...
		Jaipur "	" . . .	167	163
		Kishengarh Town . . .	C. I.	...	...
		Bikanir State . . .	J. B.	(c) ...	(c) ...
		Jhallawar " . . .	. . . .	...	...
		Kotah " . . .	. . . .	20	18
		Sirohi "	B., B. & C. I.	...	...
		Shahpura " . . .	. . . .	14	11
		Dholpur " . . .	. . . .	4	5
		Alwar " . . .	B., B. & C. I.	190	164
		Beawar	. . . .	...	...
		Karauli State	. . . .	...	...
		Banswara Town .	. . . .	...	...
		Banswara State .	. . . .	...	...
		Bharatpur " . . .	. . . .	161	146
			TOTAL .	608	553

(c) Figures for week ending 11th February 1905.

(b) Imported case.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
KASHMIR	...	Jammu City	. . . .	5	4
		Jammu Province	N. W.	18	8
			TOTAL .	23	12
N.-W. F. PROVINCE	...	Abbottabad Town	. . . .	...	...
		Hazara District	. . . .	...	...
		Peshawar Town	. . . .	...	...
		Peshawar District	. . . .	...	...
			TOTAL .	...	...
BALUCHISTAN	...	Sonmiani	. . . .	...	...
		Hirok	N. W.	...	...
		Sibi	"	...	...
			TOTAL .	...	...
			GRAND TOTAL .	31,053	27,837

H. H. RISLEY,
Secretary to the Government of India.

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Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.

Government of India Notifications, Appointments, Promotions, etc.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Calcutta, the 3rd March 1905.

No. 575.—In exercise of the powers conferred by section 27 of the Indian Arms Act, 1878 (XI of 1878), the Governor General in Council is pleased to make the following addition to clause (9) of paragraph I of the Notification of the Government of India in the Home Department, No. 518, dated the 6th March 1879, as amended by subsequent notifications, namely:—

After sub-clause (*d* 4) the following sub-clause shall be inserted, namely:—

(*d* 5) The undermentioned Mehwási Chiefs of the Khándesh District—

1. Gumansing Sonji Wasáva of Chikhali.
2. Surapsing Khatia Valvi of Raisingpur.

3. Chandrasing Ratur Padvi of Kathi.
4. Bapu Gumba Padvi of Singpur.
5. Fulsing Lashkari Padvi of Nawalpur.
6. Surapsing, minor son of Lashkari Kanba Padvi of Nal.

JAILS.

The 28th February 1905.

No. 71.—The services of Major E. R. Parry, M.B., I.M.S., (Bengal), are placed temporarily at the disposal of the Government of Bengal for employment in the Jail Department.

JUDICIAL.

The 3rd March 1905.

No. 333.—In exercise of the power conferred by section 138 of the Nogotiable Instruments Act, 1881 (XXVI of 1881), as amended by the Negotiable Instruments Act, 1885 (II of 1885), and with reference to the notification of the Government of India in the Home Department, No. 843, dated the 16th June 1882, the Governor General in Council is pleased to appoint the undermentioned gentlemen to be Notaries Public and to exercise their functions as such within the districts mentioned against their names :—

Babu Debi Prasad, Pleader, Babu Kedar Nath Guha, Pleader, *vice* Mr. J. Dacosta and Babu Mohendro Nath Banerjee, deceased.	Bhagalpur district.
Babu Narain Das, Pleader, Babu Gopal Chandra Shome, Pleader, *vice* Babu Okhil Chunder Mullick, and Babu Dhiraj Karan, deceased.	Monghyr district.

POLICE.

The 3rd March 1905.

No. 182.—The services of Mr. C. W. T. Feilman, Assistant Superintendent of Police, Bengal, are placed at the disposal of the Honourable the Chief Commissioner of Assam.

ECCLESIASTICAL.

The 3rd March 1905.

No. 88.—The Reverend C. J. Palmer, Chaplain of Mhow, has obtained privilege leave for three months combined with furlough for five months, with effect from the 1st March 1905, or the subsequent date on which he may avail himself of the leave.

No. 90.—The Reverend P. J. Malony, a Chaplain on the Bengal ecclesiastical establishment, in appointed to be Chaplain of Mhow, Central India, as a temporary measure, with effect from the 1st March 1905, or from the date on which he assumes charge.

RESOLUTION.

EDUCATION.

The 28th February 1905.

No. 157.—The following correspondence relating to the progress of the scheme for an Indian Institute of Research, put forward by the late Mr. J. N. Tata in 1898-99, is

published for general information in continuation of the Resolution of the Government of India, No. 288 of 6th May 1903:—

No. 364, dated the 7th May 1904.

From—R. NATHAN, Esq., C.I.E., Deputy Secretary to the Government of India, Home Department,

To—The Secretary to the Government of Bombay, Education Department.

I AM directed to refer to this Department letter no. 281, dated the 1st May 1903, which reviewed the discussions and negotiations relating to the establishment of an Indian Institute of Science which Mr. J. N. Tata proposes to endow.

2. In paragraph 20 of that letter the Government of India made the following suggestions with a view to expediting and facilitating the further progress of the scheme:—

(1) that the Government of Bombay should appoint an arbitrator to settle the difference of opinion that had arisen with reference to the value of the Tata properties;

(2) that when the values had been finally determined Mr. Tata should make an application under the Charitable Endowments Act assigning for the purposes of the trust properties representing a net income of R1,25,000; and

(3) that pending the settlement of the disputed valuations the Government of Bombay should advise the Government of India as to the best means of administering the assigned properties.

3. The Governor General in Council is very anxious that the long protracted negotiations relating to the establishment of the proposed Indian Institute of Science should be brought to an early and satisfactory conclusion, and he will be glad to learn what action has been taken on their letter of the 1st May 1903, and how the case now stands.

4. I am to request that an early reply may be sent to this letter.

No. 875, dated the 11th May 1904.

From—J. SLADEN, Esq., I.C.S., Acting Secretary to the Government of Bombay, Educational Department.

To—The Secretary to the Government of India, Home Department.

With reference to paragraph 20 of Home Department letter no. 281, dated the 1st May 1903, regarding the proposed Indian Institute of Science, I am directed to say that as suggested therein an Arbitrator was appointed by Government, Mr. G. R. Lowndes, Barrister-at-Law, being selected to settle the valuation of the properties with Lwhich Mr. Tata proposes to endow the Institute.

2. After the first meeting, at which Mr. Tata and his representative and the Government representative, Mr. Kemball, Executive Engineer, Presidency, were present, Mr. Lowndes submitted a letter, dated the 13th August 1903, of which I am desired to send an extract, as it explains the basis upon which his award was subsequently given. In reply to his question whether he should proceed to enquire into the maximum certain income which the properties could be expected to produce for the Board of Management, and therefore what margin should be guaranteed by Mr. Tata, Mr. Lowndes was informed that this Government were prepared to recommend to the Government of India the principle of a secured guarantee and was asked to suggest the best form for such a guarantee. Permission was also given for the substitution of other properties where desired for those originally offered by Mr. Tata. Mr. Lowndes was at the same time requested to favour Government with his views on the best method of managing the properties. This subject had already been discussed between the Executive Engineer, Mr. Tata and Mr. Lowndes, and it will be clear that it was impossible to avoid discussing this part of the arrangements with Mr. Tata.

3. Mr. Lowndes' award, his report on the proposed guarantee fund, and his proposals for the management of the properties were received at the end of March last and copies of them are enclosed.

4. The award shows the net rental of the properties now offered by Mr. Tata to be exactly R1,25,000 subject to certain conditions, and Mr. Lowndes states in his report that he considers a guarantee fund to provide R8,000 per annum reasonably sufficient. Mr. Menneer's name is mentioned in this report. This officer, it may be explained, succeeded Mr. Kemball as Executive Engineer, Presidency, and as the Government representative at the arbitration. I am to say that Government see no reason to differ from the estimate made by Mr. Lowndes or from his view that the guarantee properties shall be held in trust for 10 years only in the first instance, after which there shall be a re-settlement of the guarantee. I am also desired to invite attention to the remarks of Mr. Lowndes in the concluding paragraph of this report.

5. Regarding the scheme of management I am to say that His Excellency the Governor in Council considers it the most suitable under the circumstances, but would prefer that

Government should not be restricted to the selection of a particular officer for the post of Chairman of the Board of Management. The Chairman of the City Improvement Trust has already very heavy duties and responsibilities, and it seems preferable that the Chairman of the Board should be such officer resident in Bombay as Government may from time to time appoint. Ordinarily the Collector of Bombay would be a convenient officer for the post.

6. I am to enquire whether the Government of India accept the principle of guarantee and the draft scheme of management with the modification suggested above. Pending the reply to this letter, the Solicitor to Government has been instructed to prepare the draft vesting order, etc., and he is now engaged in examining the title of Mr. Tata to the properties selected by Mr. Lowndes. Mr. Tata, who has been given copies of the award and of the report on the proposed guarantee, has also been requested to submit the necessary application for vesting the properties in the Treasurer of Charitable Endowments in a form which will be supplied to him by the Government Solicitor. Mr. Tata is most anxious to complete the transaction at an early date, so it is requested that the matter may be disposed of without delay.

AWARD.

Whereas Mr. J. N. Tata of Bombay has proposed to hand over to Government for the purposes of a certain Educational Endowment the various immoveable properties set out in the tabulated statement hereunder written, and whereas I. G. R. Lowndes, Barrister-at-Law, have been requested by Government, with the previous consent of the said J. N. Tata, to determine the net rental value of the said properties, and to make an award thereof, and whereas by consent of the said parties I have called in and consulted Mr. W. A. Chambers, Architect, as my assessor, and whereas I have been attended at divers meetings by the representatives of Government and the said J. N. Tata, respectively. Now I, the said G. R. Lowndes, having heard and duly considered the statements and contentions of the said parties, do hereby award that the amount set opposite to each of the properties named in the tabulated statement next following is (subject to the conditions hereinafter stated) the true net rental of each of the said properties per annum :—

	R
1. Albert Buildings	20,511·43
2. Gymkhana Chambers	14,479·20
3. Victoria Buildings	5,507·76
4. Albion Place	4,773·38
5. Alexandra Terrace	13,087·53
6. Jubilee Buildings	4,317·33
7. Reay House	5,727·67
8. Sandhurst House	5,683·88
9. Rooseveldt House (or Ezra House)	5,328·99
10. Sargent House	10,873·35
11. Jenkins House	11,443·07
12. New Shamjee Buildings	5,372·78
13. New Shamjee Building's Extension	4,786·98
14. Candy House	5,424·87
15. Land near Jubilee Buildings with two Bungalows	2,346·02
16. Land near Albion Place let on building leases	1,876·25
17. Rear land near Albion Place	1,890·50
18. Land on Parel Tank Road (Wagheshri Hill)	1,569·01
Total	1,25,000·00

My valuation of property no. 14, Candy House, is subject to the condition that the said J. N. Tata, as the lessee from the Port Trust of the two adjoining plots of land to the west (both of which are now unbuilt upon), will covenant with the Trustee or Trustees of the aforesaid Endowment that he will not, for the period of ten years next after the handing over of the said property by him, build upon the plot next adjoining the said property to the west, or permit the same to be built upon in any manner, and will, upon the expiration of the said period of ten years, if the said Trustee or Trustees so desire, assign or otherwise transfer to him or them the lease of the said plot subject only to the rent payable to the Port Trust in respect thereof: Provided that it shall be at the option of the said J. N. Tata in lieu of the condition above written to enter into an absolute covenant with the said Trustee or Trustees that he will not at any time build upon the said plot or permit the same to be built upon in any manner, so long as he or any person claiming or deriving title through him shall be the lessee thereof. It is also understood that the said Candy House plot is only to pay its proper proportion of the rent now or hereafter payable by the said J. N. Tata in respect of the three plots comprised in his lease from the Port Trust, dated the 4th of February 1902, the said three plots being delineated upon the plan drawn upon the said lease.

My valuation of property No. 15, consisting of 15,295 square yards (or thereabouts) of land near Jubilee Buildings, Byculla, with two bungalows standing thereon, is subject to the condition that the whole of the said property shall be leased by the Trustee or Trustees

of the said Endowment to the said J. N. Tata for a period of 99 years, with a right of renewal for a like period at a fixed rent of R2,470 per annum; such lease to contain covenants (*a*) by the said Trustee or Trustees to allow the said J. N. Tata and his assigns, and his and their tenants, to use, at all times during the continuance of the said lease, in all lawful ways, the road now existing to the east of property no. 6, the said Jubilee Buildings; and (*b*) by the said J. N. Tata that he will within seven years erect and maintain upon the said land good and substantial buildings of the value of R70,000 at the least, and will not, until such buildings have been erected, assign the said lease without the previous consent of the said Trustee or Trustees.

My valuation of properties nos. 16 and 17 consisting of 3,345 square yards and 6,826 square yards, respectively (or thereabouts) of land near Albion Place, Byculla, is subject to the condition that the whole of the said two properties shall be leased by the Trustee or Trustees of the said Endowment to the said J. N. Tata for a period of 99 years with a right of renewal for a like period at a fixed rent of R3,965 (being at the rate of R1,975 for property no. 16 and R1,990 for property no. 17) per annum.

My valuation of property no. 18, consisting of 75,000 square yards (or thereabouts) of land on Parel Tank Road, and known as Wagheshri Hill, with certain buildings standing thereon, is subject to the condition that the whole of the said property shall be leased by the Trustee or Trustees of the said Endowment to the said J. N. Tata for a period of 99 years, with a right of renewal for a like period, at a fixed rent of R1,652 per annum. And I further make it known that this my award is based upon an undertaking of the said J. N. Tata to give a guarantee to the Trustee or Trustees of the said Endowment in the sum of R8,000 per annum, to be secured upon a certain property of the said J. N. Tata situated at Khar Road, Bandora, upon the terms that, if the net annual income of all the properties set out in the aforesaid tabulated statement shall not, in any one of the first ten years following upon the handing over of the said properties by him, amount to R1,25,000, such deficit shall, so often as the same may occur during the said ten years, be supplemented and made up out of the said annual guarantee of R8,000, but so nevertheless that the liability of the said J. N. Tata under the said guarantee shall be confined in each year to the supplementing or making up the deficit, if any, of that year alone.

In witness whereof I, the abovenamed G. R. Lowndes, have hereunto set my hand this fourth day of March 1904.

G. R. LOWNDES.

Signed and published the fourth day of March 1904 in the presence of me.

A. H. S. ASTON,
Barrister-at-Law.

Report on the proposed guarantee offered by Mr. Tata to secure the income of the Endowment properties.

Mr. Tata's original valuation was, I consider, a very fair one, and though the figures of my award work out rather higher than his, this is due more to concessions on his part than to corrections on mine. In order, however, to meet the views of the advisers of Government, Mr. Tata is willing (in accordance with the proposal already communicated by me to Government) to give the Endowment a further guarantee for such an amount as will make a reasonable provision against certain contingencies which Mr. Kemball thought should be provided against, and I have, with the consent of Mr. Tata and Mr. Menneer, fixed the amount of this guarantee at R8,000 per annum, a sum which I consider reasonably sufficient.

The principal item in respect of which Mr. Kemball desired a margin was repairs. I have in my valuation, by the consent of both parties, made certain allowances for repairs on all the properties other than nos. 15 to 18 (which are practically ground rents), and comparing the total of my allowances with the total amount which Mr. Kemball thought necessary for the same properties, * I find that the difference works out at about R4,500 per annum, for which the guarantee fund will provide.

With respect to the extra cost of management which Mr. Kemball anticipated, I have allowed in my valuation 5 per cent. on the gross rentals for management, collection and general establishment, † which would ordinarily be a liberal allowance and the total of which approximates Mr. Kemball's latest estimate. It is agreed, however, that the guarantee fund shall provide for a further expenditure on this head of R2,500 per annum to cover my estimate of the fees, etc., to be paid to a Board of Management such as I have suggested in my separate report on the scheme of management.

* Property No. 14, Candy House, was the only house property valued by me which was not also valued by Mr. Kemball, but its valuation was approved by Mr. Menneer subject to the allowance for contingencies referred to below.

† The figures at which Mr. Tata is to lease properties nos. 15 to 18 from the Trustees of the Endowment are reduced by this 5 per cent. in my net valuation which is of course a very liberal deduction.

In addition to these two items I have also allowed in the guarantee fund for a possible deficit in respect of Candy House which might be occasioned if it became necessary for the Trustees of the Endowment to take over the adjoining plot to the west, the rent of which I estimate on the basis of the present lease from the Port Trust at R550. This amount would also be available for other contingencies for the ten years of the guarantee during which period Mr. Tata covenants not to build upon this plot.

Property No. 18 at Wagheshri Hill is a large tract of undeveloped land with a few badly constructed buildings upon it. It will obviously be of considerable value in future years, but though its present income is more than sufficient to cover the rental at which I have valued it, Mr. Tata is willing that the guarantee fund should also provide a sum of R500 per annum to cover any possible falling off in its rents; this being practically one-third of its rental valuation is in my opinion a sufficient margin for contingencies.

R
4,500
2,500
550
500
8,050

Totalling these items as in the margin, it will be seen that a guarantee of R8,000 per annum is fairly sufficient to meet the various contingencies which I have taken into account, and the offer on Mr. Tata's part is certainly a very handsome one.

In order to secure this sum to the Endowment Mr. Tata proposes to make over to the Trustees his Khar Road estate at Bandora. This has by the consent of both parties been valued by Mr. W. A. Chambers, as my assessor, and it appears to me to afford ample security for the sum required. The estate consists of about 80,000 square yards of land divided up by metalled roads, with drains laid, and there are at present upon it 10 bungalows, 2 chawls, servants' quarters and stables, which leave over 60,000 square yards available for further building operations. The property is to be conveyed by Mr. Tata to the Trustees who are to lease it back to him on a 99 years' lease with an option of renewal for the same period, at a fixed rent of R8,421* per annum. There is, I understand, at present some difficulty with the Collector as to the increase of assessment, but I am satisfied that this does not effect the title to the land, and it is agreed that Mr. Tata as lessee from the Trustees shall pay all assessment and building fines.

*i.e., R8,000 + 5 per cent. for cost of management.

It would obviously be inconvenient, if not legally impossible, that a guarantee of this kind should continue in perpetuity. My proposal therefore is that it should be for a limited period of ten years only. During that period the Trustees would hold the property and the income thereof upon trust, in the first place, to make good each year the amount (if any) required to make up the net income of the Endowment properties to the total of R1,25,000, subject thereto upon trust, to pay the whole of the income or such part thereof as may not be required in any year to make up such deficit for that year (less 5 per cent. to be deducted for management) to Mr. Tata or his representatives. At the end of the ten years it is agreed that there shall be a re-settlement of the guarantee in the light of the ten years' experience of the income of the Endowment properties. If it is then found that the Endowment properties have brought in to the Endowment during the ten years an average net annual income of not less than R1,25,000, and no contingency has arisen which makes it reasonably probable that their annual income will fall below that amount in the future, the guarantee property will be re-transferred to Mr. Tata or his representatives freed and discharged from the guarantee. If, on the other hand, it is found that the average net annual income has fallen below the R1,25,000, or it is reasonably anticipated that it will do so in the future, and the Trustees require Mr. Tata or his representatives to make up the deficiency, the matter shall be re-adjusted according to the amount required. If, for instance, the whole R8,000 is required to make up the deficiency, the Trustees would stand possessed of the guarantee property subject only to the existing lease but freed from the trusts in favour of Mr. Tata and his representatives. If only R4,000 is required by the Trustees to make up the deficiency they would grant a new lease of the property to Mr. Tata or his representatives on the same terms as under the existing lease, but at a reduced rent of R4,210† only per annum.

† i.e., R4,000 + 5 per cent. for cost of management.

It is, however, distinctly understood, on the one hand, that if the income of the Endowment properties exceeds the R1,25,000, the Endowment takes the whole benefit of the surplus and Mr. Tata and his representatives have no claim to it; and, on the other hand, that neither Mr. Tata nor his representatives are to be liable under any circumstances to provide for any greater deficit than R8,000 per annum.

It is also agreed that upon the re-adjustment of the guarantee fund at the end of the ten years, the expenses of any future form of management which may then be adopted shall be a contingency to be taken into account in ascertaining the amount required to make up the actual or anticipated deficit in the income of the Endowment properties, and that if any difference of opinion shall arise between Government or the Trustees, on the one hand, and Mr. Tata or his then representatives on the other, the matter shall be settled by a reference to arbitration, it being understood that the object of the guarantee and of the re-adjustment is to ensure to the Endowment (if

possible, and taking the guarantee fund as limited to R8,000 per annum) a clear annual income of R1,25,000.

It had occurred to me that twenty years would be a better period to take for the guarantee, but Mr. Kemball was of opinion that ten years was sufficient and that after ten years' experience of the management of the endowment properties there would be no difficulty in ascertaining what they could fairly be counted upon to produce.

Mr. Kemball had suggested to Government at one time that it might be desirable, as opportunity offered, to exchange some of these properties for ground rents. Such a conversion would no doubt tend to greater stability of investment, but would probably result in a loss of income, and it is agreed that if this is done, any such loss of income is not to be taken into account in ascertaining the amount of the deficit to be made good out of the guarantee fund either during or at the end of the ten years.

There would, I think, be no difficulty in setting the guarantee property on these trusts, and the provision for a long lease of the property to Mr. Tata makes the matter easier of adjustment at the end of the ten years, Government having, in effect, a rent charge upon the property for a particular amount which is capable of easy reduction.

I have only to add that Mr. Tata has been throughout the enquiry before me most anxious to meet the wishes of Government in every respect and has over and over again given way upon points which it might have been incumbent upon me as an arbitrator to decide in his favour, and I feel that his offer in the matter of this guarantee is a very liberal one.

G. R. LOWNDES.

The 23rd March 1904.

Report as to a scheme of management of the Endowment properties.

I have considered and discussed both with Mr. Kemball and with Mr. Tata the various schemes of management proposed for the Endowment properties. House property is, no doubt, not an ideal form of investment for a public endowment, and it may be desirable hereafter, as opportunity occurs, to convert at all events some of the properties into ground rents. For the present, however, and probably for some years to come, it will be necessary for them to be managed as House properties, and I have no doubt that it must be by means of a Board with a regular staff under its direct supervision, the Board being in turn responsible to Government. Inasmuch, however, as Mr. Tata is personally interested in the management to the extent, at all events, of the R8,000 per annum which he is to guarantee, it would seem very desirable that he should be allowed some part in the actual management of the properties, and I have no doubt that his experience as a very large property-holder in Bombay would be of the greatest service to the Board, and that his would be at once the most economical and the most efficient management possible.

I propose therefore that the actual management, including the appointment of subordinates, arrangements for salaries and wages, collection of rents and carrying out of repairs, should be entrusted to Mr. Tata or such representative as he may, with the consent of the Board, appoint. This would of course entail a great deal of labour to Mr. Tata for a very small return, but I understand that he is willing to undertake it, and that he has already a large trained staff through whose agency the management could be effected.

The Board itself should in my opinion be quite distinct from the Educational authorities who would control the affairs of the proposed Institution. It should also in my opinion (and with this Mr. Kemball thoroughly agrees) be as small as possible, preferably of three members only, one being Mr. Tata or his representative, one a merchant of high standing to be nominated by Government, and, as presiding member, either the Chairman of the Improvements Trust, if he could find time for the work, or the Collector of Bombay. The Board should hold at least one meeting every month, with a maximum of three meetings per month for which fees would be paid, and Mr. Tata or his representative, as manager of the properties, would be directly responsible to the Board in everything.

I am also of opinion that there should be a yearly survey of all the buildings by the Presidency Engineer, or some other architect or engineer not connected with the management, who should be required to give a certificate of their condition.

The ordinary fee of Rs. 30 per meeting would probably have to be paid to each member of the Board, and calculating an average of about two meetings per month which ought to be quite sufficient, the cost would come to something over Rs. 2,000 per annum, and allowing for a reasonable fee for the yearly survey the total cost of superintendence by the Board would not exceed Rs. 2,500 per annum, for which sum I have, with Mr. Tata's consent, allowed in the guarantee fund, as to which I have submitted a separate report.

I feel that the scheme of management which I have suggested is not by any means an ideal one, but having to provide for the management of a number of house properties on behalf of a public institution, I do not see that there is any other feasible method. The only alternative to my mind would be to lease the various properties on long leases

to some responsible rent collector, but this would probably be more expensive and the properties would not be under the immediate control of the Board and it would be more difficult to see that they were properly repaired and attended to.

G. R. LOWNDES.

The 2nd March 1904.

Extract from the letter, dated the 13th August 1903, from G. R. Lowndes, Esq., Bar.-at-Law, to the Secretary to Government, Educational Department.

The first meeting in the matter of the arbitration between Government and Mr. Tata was held in my chambers yesterday, when Mr. Kemball, Executive Engineer, Presidency, attended on behalf of Government, and Mr. Tata and his representative were also present.

It appears from the discussion* which took place before me that the real question at issue is not what is the rental value of the properties in the ordinary sense (*i.e.*, to an ordinarily prudent investor), but assuming that Mr. Tata's figures represent the fair rental value upon this basis—a point which Mr. Kemball does not care to dispute—what would be the income which the Board of the proposed Institute (I use this term for convenience only) could count with certainty upon realizing from them.

* Rough notes of what took place as taken down by me are sent herewith.

2. Mr. Tata claims that the basis of valuation of the properties which he is to make over absolutely to Government on behalf of the Board must be the rental value from the investor's point of view, and Mr. Kemball does not really dispute this. But Mr. Tata says that he is willing to guarantee to Government, in any way that may be arranged hereafter, an additional income sufficient to cover any margin that might be required from the point of view of the Board to ensure to them a certain income which will never fall below Rs. 1,25,000.

3. It appears to me at present that if I am merely to ascertain the true rental value of the properties I shall be bound to value them on the basis claimed by Mr. Tata, and on this basis Mr. Kemball is not prepared to dispute Mr. Tata's figures; in fact he says that a valuation on this basis would be of no assistance to Government. If this is so, there is practically nothing for me to arbitrate upon as to the value of the properties.

4. But if Government are inclined to accept some secured guarantee from Mr. Tata of this minimum income of Rs. 1,25,000 (an offer which, in my opinion, if I may be permitted to say so, is one which Government would do well to accept), Mr. Tata desires that I should now proceed to enquire what is the maximum income which the Board could reckon with absolute safety upon receiving from the properties, *i.e.*, to value the properties merely from the point of view of the Board, so as in effect to fix the amount for which the proposed guarantee should be given. Mr. Kemball accedes to this, but desires that the question should be laid before Government before I proceed further with this extended enquiry.

5. It also appears to me, and both Mr. Kemball and Mr. Tata agree with my view, that before I can ascertain what income the properties will bring in to the Board the method of management of the properties must be decided upon as the expenses of such management would be a prime factor in this calculation.

6. As Mr. Kemball appeared to think that Government might be willing that I should ascertain in this enquiry, what the most desirable scheme of management would be, with a view to my recommendation being laid before the Government of India, and as I had reason to believe from the last paragraph of your letter to me of the 21st ultimo that this would be the case, I have consented, at the request of both parties, to lay this matter before Government for their consideration before proceeding any further.

7. I have therefore to ask whether, if Government have not already decided upon the scheme of management, it is desired that I should proceed now to enquire what is the maximum certain income which the properties to be made over by Mr. Tata could be expected to produce to the Board of management, and therefore what margin should be guaranteed by Mr. Tata, and also, as incidental to this enquiry, what would be the best scheme of management of the properties, my valuation to be based upon such scheme.

8. It may also be that, if the principle of a secured guarantee by Mr. Tata is accepted by Government, they would desire that I should ascertain, as part of this enquiry, how that could best be carried out.

9. I would point out that it would be useless for me to embark on this extended investigation unless Government are prepared to accept the *principle* of a secured guarantee of some sort by Mr. Tata. Mr. Tata's position is that he is prepared to hand over absolutely to Government properties which from the point of view of an investor are amply sufficient to bring in the required R1,25,000, and that he is prepared to guaran-

tee this as the minimum income of the properties, but that he is not prepared to make over absolutely properties which would bring in a large income, merely in order to ensure this minimum, unless Government would be prepared to return to him the surplus which might actually be produced.

* * * * * * * *

No. 449, dated the 1st June 1904.

From—H. H. RISLEY, Esq., C.I.E., Secretary to the Government of India, Home Department,

To—The Secretary to the Government of Bombay, Education Department.

I am directed to refer to your letter No. 875, dated the 11th May 1904, on the subject of the arrangements for founding the proposed Indian Institute of Science.

2. Since your letter was received the Government of India have heard of the death of the late Mr. J. N. Tata. Their feelings of regret and sympathy at the loss of so eminent and philanthropic a citizen are intensified by the sad circumstance that his death has taken place before his great scheme for the development of scientific research in India had come to maturity. Numerous difficulties attended the inception of that scheme, and while the Government of India, as my letter of the 1st May 1903 explained in detail, have throughout done whatever was in their power to remove all obstacles and to expedite the course of the long negotiations, they deeply regret that the existence of these initial difficulties should have prevented Mr. Tata from seeing his benevolent plans come to fruition. I am to ask that, with the permission of the Governor in Council, the sentiments of this Government may be communicated to the family.

3. The Governor General in Council will be glad to learn in due course what will be the effect of Mr. Tata's death on the scheme for founding an Institute of Science which he initiated.

No. 1235, dated the 6th July 1904.

From—J. SLADEN, Esq., I.C.S., Acting Secretary to the Government of Bombay, Educationa Department,

To—The Secretary to the Government of India, Home Department.

With reference to your letter no. 449, dated the 1st ultimo, I am directed to forward herewith a copy of a letter dated the 17th idem from Mr. Ratanji Jamsetji Tata, to whom a copy of your letter was communicated in the absence of his elder brother, Mr. Dorab J. Tata.

Dated the 17th June 1904.

From—Mr. R. J. TATA,

To—The Acting Secretary to the Govenment of Bombay, Educational Department.

I have laid your letter and enclosure before the members of the family of my late father; and I am requested to convey back their most cordial thanks for the kind and appreciative terms in which His Excellency the Governor and the Government of India refer to him.

2. With regard to paragraph 3 of Mr. Risley's letter, I beg to state that it has not yet been possible to open my father's last will and testament. I understand, however, that the will be found to provide for the satisfactory conclusion of the negotiations relating to the transfer of properties. My brother, Mr. D. J. Tata, is due in Bombay on or by July 8th; and we shall then immediately confer on the subject. But as you may understand, we shall be largely bound by the views on which Mr. J. N. Tata had thought fit to lay much stress; and we shall probably depute Mr. B. J. Padshah to proceed to Simla in order that, by a personal discussion with the Home Office, agreement might be reached on the various points which made my father apprehensive about the ultimate success of the scheme.

No. 2010, dated the 31st October 1904.

From—J. SLADEN, Esq., I.C.S., Acting Secretary to the Government of Bombay, Educational Department,

To—The Secretary to the Government of India, Home Department.

In continuation of my letter no. 1855, dated the 7th October 1904, I am directed to forward herewith copy of a letter, dated the 9th September 1904, from Mr. Ratanji J. Tata, written on behalf of himself and his elder brother, Mr. Dorabji J. Tata, offering, on certain conditions, to transfer with a view to their being vested in the Treasurer of of Charitable Endowments, the properties with which the late Mr. J. N. Tata proposed to endow the Indian Institute of Science.

2. I am also to forward copy of the opinion of the Hon'ble the Advocate General, No. 63, dated the 17th October 1904, to the effect that the Executors of the late Mr. Tata have the necessary authority under his will to deal with the properties as proposed.

3. With reference to the examination of title deeds which is referred to by Mr. Ratanji J. Tata in his letter of 9th September 1904, the Solicitor to this Government has reported that at the time of the death of the late Mr. Tata his title to most of the properties which were to be vested in the Treasurer of Charitable Endowments was satisfactory, but the title of the Executors to three properties will have to be completed by the purchase of those three properties from the Trustees of the Family Settlements and the conveyance thereof to the Executors of the late Mr. Tata's will.

4. I am to add that the Solicitor to Government has further reported that he has not at present been informed by the Solicitors or Mr. Ratanji J. Tata whether the probate of the late Mr. J. N. Tata's will and codicils has yet been granted.

Dated the 9th September 1904.

From—R. J. TATA, Esq., Esplanade House, Fort, Bombay,

To—The Secretary to the Government of Bombay, Educational Department.

With reference to the correspondence arising from Mr. Risley's letter, dated Simla, 1st June 1904, we have the honour to inform Government that in anticipation of their favourable judgment on the several points on which, in our opinion, the ultimate success of the institute largely depends, we are now prepared to carry out the wishes of the late Mr. J. N. Tata with regard to the Research Institute.

2. We suggest that the transfer of properties to the Treasurer of Charitable Endowments need not be delayed till the successful issue of the negotiations on the points alluded to above. The valuations have been completed, title-deeds have been examined, and it only remains that the Bombay Government should issue a Vesting Order.

3. If the Government of India should sanction such an immediate transfer of properties, the Treasurer of Charitable Endowments would hold them on the terms specified in our father's letter, dated 19th February 1903, and recited in the Resolution of the Government of India, dated 6th May 1903 (paragraph 19). The terms would now be:—

(*a*) That in the event of the Research Institute being brought into existence within a year of the transfer of properties by legislation assented to by ourselves, the properties shall be transferred to the Governing Body of the Institute, and

(*b*) that in the event of such legislations not being obtained within one year of the transfer of properties the properties shall be transferred to a Trust for some purpose or purposes of public utility which we undertake to create, and the constitution and objects of which will be laid down by us.

4. We shall apply for the Vesting Order immediately on being informed that the course suggested in the last paragraph meets with the approval of the Government of India.

No. 63, dated the 17th October 1904.

I am of opinion that the Executors of J. N. Tata have power to carry out his scheme and in relation thereto to apply for a Vesting Order under the Charitable Endowments Act. I am also of opinion that they have power to give the guarantee of R8,000 per annum and to secure it upon the property at Khar Road, Bandora, and to take a building lease of the land near the Jubilee Buildings and to expend on such land R7,000 and generally to carry out the terms of Mr. Lowndes' award. That award represents an agreement between Government and the Testator, the terms of which are binding on his Executors. In the present case the Executors are also residuary legatees so that I do not think any act of theirs in relation to the testator's estate could be challenged by any other person.

BASIL SCOTT,

Advocate General.

OPINION.

I am of opinion that the matters mentioned in the first question proposed in Mr. Risley's Note of the 13th of January 1905, may be provided for by a scheme under the Charitable Endowments Act, 1890. The Act itself is drawn on narrow lines, and may be said generally to contemplate two different bodies only: one in whom the Charitable property would be vested as in a Corporation, and the other a body to administer the trust, the latter body having the general direction of the income of the trust and the management of the trust property, as well as the administration of the trust itself. The present scheme may be somewhat more complicated than that which would usually

present itself to be dealt with under the Act; but I think the difficulties which would arise in applying the Act to it are difficulties of conveyancing rather than difficulties of principle, so far as the vesting of the trust property in the Treasurer of Charitable Endowments is concerned; and though the Charitable Endowments Act only contemplates one administrative body to administer the trust, I have no doubt the scheme might be carefully drawn so as to meet the conditions mentioned in Mr. Risley's note, without going beyond the limits of the Act.

Mr. Risley's second question seems, I think, to contemplate a scheme being framed by the Local Government for the administration of the trust so far as the Bombay properties are concerned, and also a scheme to be framed by the Government of India for the administration of the trust so far as the Institute at Bangalore is concerned. I do not think the Charitable Endowments Act admits of two separate schemes by different authorities for the administration of one trust; and in any case, I think that should be avoided. I should recommend that in this case the Government of India alone should act under the powers conferred by sections 4 and 5 of the Act; that is to say that the Government of India alone should make the vesting order under section 4, and frame the scheme under section 5.

In answer to the third question I am of opinion that it is necessary that the offer made by the Government of Mysore to cede the site of the Institute to the Crown so that it would become part of British India should be accepted. Otherwise the Charitable Endowments Acts, 1890, cannot be applied by it, and difficulties might probably arise in the administration of the trust which would make it desirable that the Institute itself should not be situated in foreign territory.

P. O'KINEALY.

The 13th February 1905.

No. 15[illegible], dated the 28th February 1905.

From—H. H. RISLEY, Esq., C.S.I., C.I.E., Secretary to the Government of India, Home Department,

To—The Secretary to the Government of Bombay, Educational Department.

With reference to the correspondence ending with your letter No 2010 of 31st October 1904 I am directed to convey to you the following expression of the views of the Government of India on the subject of the Indian Institute of Science associated with the name of the late Mr. J. N. Tata.

2. A concise history of the lengthy and intricate negotiations relating to the Indian Institute of Science is given in my letter No. 281, dated 1st May 1903. In paragraph 20 of that letter the Government of Bombay were requested to refer the difference of opinion that had arisen in respect of the valuation of the properties in the city of Bombay which make up the endowment offered by the late Mr. Tata to a single arbitrator of high position, who should have power to call in, for advisory purposes only, two assessors, one nominated by Mr. Tata and the other by the arbitrator himself. In the Bombay Government letter of 11th May 1904 the Government of India were informed that Mr. G. R. Lowndes, Barrister-at-Law, had been appointed as arbitrator. The enclosures of that letter comprised (1) Mr. Lowndes' award on the question of the valuation of the properties, (2) his report on a guarantee offered by Mr. Tata of the stability of the income derived from them, and (3) his report on the scheme of management proposed for the properties concerned. The award shows that the 18 properties there enumerated may be counted on to yield an income of R1,25,000, subject to the condition that the properties numbered 14, 15, 16, 17 and 18 are dealt with in the manner specified in paragraphs 2 to 5. In the extract from his letter of the 13th August 1903, which forms one of the enclosures of your letter of the 11th May 1904, Mr. Lowndes explains the basis upon which his valuation was made and refers to the late Mr. Tata's willingness to guarnatee an additional income sufficient to secure that the income derived from the properties in question shall never fall below R1,25,000. This matter of the guarantee fund is dealt with in Mr. Lowndes' report of 3rd March 1904. It will be seen that the fund provides R4,500 for repairs, R2,500 for management, collection, general establishment and fees to a board of management, R550 for a possible deficit in respect of Candy House (no. 14), and R500 for a possible decline in the rents of No. 18. The fund will consist of the rental of the late Mr. Tata's Khar Road Estate at Bandora which is to be conveyed by him to the trustees of the Institute and leased back by them to him on a 99 years' lease at a fixed rent of R8,421 per annum; R8,000 representing the net income and R421 five per cent. for cost of management. With this additional guarantee the Government of India are prepared to accept the valuation of the properties as sound. They also approve of the proposal in paragraph 7 of Mr. Lowndes' report of 3rd March 1904 that the guarantee should hold good for a period of ten years only. At the end of that term there should be a readjustment, to be settled by arbitration with the object of securing that the assigned properties shall continue to yield a clear annual income of

R1,25,000. The only point that is not touched upon in the correspondence is the question of charges for insurance, and the Government of India would be glad to be informed how this matter stands.

3. The scheme for managing the endowment properties is explained in Mr. Lowndes' report of 2nd March 1904. His proposals are:—

(a) that the actual management should be entrusted to Mr. Tata or his representatives;

(b) that it should be controlled by a board of three members, one being Mr. Tata or his representative, one a merchant of high standing to be nominated by Government, and the third, who should be President, either the Chairman of the Improvement Trust or the Collector of Bombay;

(c) that the Board should be quite distinct from the governing body of the Institute itself.

In your letter of 11th May 1904, the Government of Bombay expressed their approval of the scheme of management, but observed that they would prefer that Government should not be restricted to the selection of a particular officer for the post of Chairman of the Board. The Government of India accept the view that the Chairman of the Board should be such officer resident in Bombay as the local Government may from time to time appoint. In the last paragraph of your letter of 11th May 1904, the Government of Bombay inquired whether the Government of India were prepared to accept the principle of guarantee and the draft scheme of management with the modification as to the nomination of the Chairman referred to above. They stated that the Government Solicitor had been asked to prepare a draft vesting order and was examining the title of Mr. Tata to the properties selected by Mr. Lowndes. They added that Mr. Tata had been requested to submit the necessary application for vesting the properties in the Treasurer of Charitable Endowments. When the correspondence had reached this stage and the proposals of the Bombay Government were under consideration, the Government of India were informed of the death of the late Mr. J. N. Tata. In my letter of the 1st June 1904 they expressed their condolence with his family and the Indian public, and inquired what would be the effect of Mr. Tata's death on the scheme for founding an Institute of Science initiated by him. In your letter of 31st October 1904, the Government of Bombay forwarded a proposal by Mr. Ratanji J. Tata, on behalf of himself and his elder brother Mr. Dorabji J. Tata, offering to transfer the properties to the Treasurer of Charitable Endowments on the terms recited in paragraph 19 of my letter of 1st May 1903, namely:—

(a) that in the event of the Research Institute being brought into existence within one year of the transfer by legislation assented to by the Messrs. Tata the properties should be vested in the governing body of the Institute;

(b) that in the event of such legislation not being obtained within that time they should be transferred to a trust for some purpose of public utility, the constitution and objects of which would be laid down by the Messrs. Tata.

Annexed to this was an opinion by the Advocate General of Bombay to the effect that the executors of the late Mr. Tata have power to carry out his scheme, to apply for a vesting order under the Charitable Endowments Act, and to give and secure a guarantee fund of R8,000, and generally to carry out the terms of Mr. Lowndes' award which represents an agreement between Government and the testator the terms of which are binding on its executors.

4. The outcome of the correspondence reviewed above is that, so far as the endowment properties are concerned, the difficulties referred to in paragraph 19 of my letter of the 1st May 1903 appear now to have been removed. A competent body of experts has pronounced these properties to be worth R1,25,000 a year, the value originally assigned to them by the late Mr. Tata; a guarantee fund has been provided to maintain the income at this level; and a satisfactory method of managing them has been discovered. The Government of India have thus been placed in a position to formulate, in a more definite shape than has hitherto been possible, their intentions as to the settlement of the further questions which arise in connection with the formation of the Institute. They accept Mr. Lowndes' valuation of the properties which it is proposed to assign for the purposes of the endowment. They also agree to the proposal relating to the guarantee fund subject to the remark made above regarding insurance charges. They further accept the scheme for the management of the properties as modified by the suggestion in paragraph 5 of your letter of 11th May, 1904.

5. The question of the financial resources immediately available for starting the Institute is examined in paragraphs 15 to 18 of my letter of 1st May 1903. The Government of India then undertook (in addition to the annual grant of £2,000 which they had already promised) to contribute for a period of ten years any further sum that might be required to make up, together with the Mysore grant, one-third of the current expenditure of any year subject to a maximum of £5,000. It was subsequently explained that the Government of India grant would take either of the following forms according as the provisional committee might elect, but that the election once made would hold good for the term of ten years—

(a) an annual grant for ten years equal in amount to the Mysore grant, but subject to a maximum of R50,000, or

(b) a grant in each of the ten years equal to one-third of the total expenditure of the year less R30,000, subject to a minimum of R30,000 and a maximum of R45,000.

It was added that no expenditure upon travelling fellowships could be included in the total expenditure of the year. Liberal as was the aid thus promised, the Government of India, after personal consultation with Mr. Dorabji M. Tata, have now reconsidered the matter, and have agreed to increase it substantially. Rule 6 of the grant-in-aid code for schools and colleges in Bombay lays down that a Government grant-in-aid shall in no case exceed half of the local assets or one-third of the total expenditure of an institution during the previous official year. Applying this rule to the statement of sums available for current expenditure given in paragraph 16 (2) of my letter of 1st May 1903, the Government of India are willing to regard as local assets the sum of R1,25,000 derived from the endowment properties and the grant-in-aid of R30,000 promised by the Mysore Durbar, in all R1,55,000; and to make a grant-in-aid of one-half of this sum, or R77,500, being the maximum admissible under the rule cited above. This will be given without limit of time, subject merely to the condition that the scheme of management of the Institution is approved as regards its general principles by the Government of India, and is conformed to by the governing body of the Institute. They are further willing to raise their contributions from time to time, as the local assets available increase by endowments or contributions, provided that the amount of the grant shall not exceed one-half of the local assets and shall be subject to a maximum of R1,50,000. The term "local assets" will be limited to permanent contributions from private individuals or Native States based upon assignments of capital funds, and will not be held to include subsidies from local Governments or occasional subscriptions of a temporary character. The immediate effect of this concession will be that the Institute will have available for the purpose of its operations a working income of R2,32,500 as compared with R1,75,000 mentioned by Sir William Ramsay in the report referred to in my letter of 1st May 1903 as the minimum sum required for an adequate commencement. It is believed that with an assured income of this amount the governing body will be in a position to procure the most competent teachers of the subjects dealt with in the Institute, to retain their services for long periods, and to found research scholarships for the encouragement of students. They will in fact be able to carry on their operations on a scale commensurate with the high aims which the founder of the endowment is believed to have had in view.

6. The initial expenditure accepted by the provisional committee of the Institute as sufficient to provide the buildings and fittings required is stated in paragraph 15 of my letter of 1st May 1903 to amount to R6,57,600. Towards this the Mysore State have undertaken to contribute R5,00,000 and have promised to allow their Public Works Department to assist in designing and constructing the buildings. In May 1903, the Government of India expressed their willingness to contribute a sum of R1,00,000. They have now decided, following the analogy of the grant-in-aid rule quoted above, to offer a contribution of one-half of the Mysore grant of R5,00,000. Thus the governing body of the Institute will at once have at their disposal R7,50,000 for the purpose of constructing buildings estimated to cost R6,57,000.

7. At this stage it will be convenient to consider the legal machinery requisite for the purpose of constituting the Institute and providing for its administration. It has hitherto been assumed that special legislation must be undertaken for this purpose, but on further consideration it appeared to the Government of India that in view of the novel and experimental character of the Institute, and the uncertainties attending its working during the first few years of its existence, it would be undesirable to tie the hands of the governing body by statutory provisions which could only be altered by again having recourse to the legislature. This difficulty would, it was thought, be avoided if the administration of the Institute could be provided for by means of a scheme under the Charitable Endowments Act VI of 1890, which was intended to deal with educational projects, and which makes special provision in section 5 (2) for the modification from time to time of any scheme settled under the Act. They accordingly referred to the Advocate-General, Bengal, a note drawn up by the Home Secretary sketching the history of the Institute and the proposals for its administration and stating for the advice of the Advocate-General the following questions:—

(1) Can the management of the Tata properties in Bombay and the various matters touched on in Mr. Lowndes' award on the valuation of the properties, his report on the guarantee of the stability of the income to be derived from them, and his report on the scheme for managing them, be provided for by a scheme under the Charitable Endowments Act of 1890, the Local Government acting in the matter under sections 4 and 5 of the Act being the Government of Bombay?

(2) Can the organization of the Research Institute at Bangalore be provided for by a scheme under the same Act, the powers conferred on the local Government by sections 4 and 5 being exercised by the Government of India under section 7 (1)?

(3) What steps are necessary to enable the Charitable Endowments Act to be used for the purpose of administering a research institute to be situated in

Mysore territory close to but outside of the civil and military station of Bangalore?

The answers to these three questions are given in the Advocate-General's opinion of 13th February 1905, of which a copy is annexed. The conclusions to be drawn from this appear to be as follows:—

(1) The properties in Bombay should be vested in the Treasurer of Charitable Endowments.

(2) A single body should be formed for the purpose of carrying on the various objects of the trust, this body being divided by the terms of the scheme into separate committees for the purpose of dealing with (*a*) the administration of the endowment properties, (*b*) the executive management of the Institute, (*c*) the larger general questions which may arise from time to time. The functions of each committee and its powers of independent action should be defined in the scheme.

(3) There should be only one scheme, and that should be framed by the Government of India acting under sections 4 and 5 of the Act read with section 7 (1).

(4) The site of the Institute should be so dealt with by the Mysore Government as, if possible, to make it part of British India, or at any rate to enable the Charitable Endowments Act to be applied to it in the same manner as various Acts of the Governor General in Council are applied to the civil and military station of Bangalore.

8. This being the legal machinery to be employed, there remains for consideration the difficult question of the constitution of the Institute itself, as distinct from the body charged with the administration of the endowment properties. This matter was dealt with in the report of the Conference held at Simla in October 1899 on the subject of an institute of research in India which was published in the *Gazette of India* with the Home Department Resolution of 17th November 1899. The scheme then put forward contemplated the formation of an Indian Research University situated at or near Bombay, the management of which was to be vested in (*a*) a University Court, and (*b*) a University Council.

It was proposed that His Excellency the Viceroy for the time being should be *ex-officio* Visitor of the University and the Governor of Bombay the *ex-officio* Chancellor. The University Court was to consist of the Chancellor, a Vice-Chancellor appointed by the Chancellor for two years, a nominee of the Government of India, eight nominees of local Governments, five nominees of the other Indian Universities, one nominee of the late Mr. Tata, four nominees of the professorial council and an indefinite number of nominees of those benefactors who might contribute property or securities yielding an annual income of not less than R15,000. The professorial council was to consist of all the professors of the University, not more than four nominees of the University Court, and one representative to be elected by the assistant professors from their own number. In a memorandum submitted by the late Mr. J. N. Tata in April 1901 and forming one of the enclosures to the Bombay Government's letter no. 26, dated 3rd January 1902, to the Government of India the proposals of the Simla Conference were further elaborated on lines which appear to have been suggested by Sir William Ramsay's report and by the proposal to locate the Institute at Bangalore. Under this scheme there were to be three administrative bodies—a Court, a Council and a Council of Fellows. His Excellency the Viceroy was to be President of the Court and was to appoint a Vice-President to hold office for five years. The Court was constituted in the manner suggested by the Simla Conference with the addition of four nominees of the Council of Fellows. The Council was expanded by adding one representative of the Government of Mysore, one nominee of the President of the Court, and one representative of the Council of Fellows and by giving the assistant professors two representatives instead of one. The Council of Fellows was to consist of the holders of such fellowships, whether endowed or honorary, as the University might create from time to time in accordance with bye-laws to be made by the Court and also of all members of the teaching staff of the Institute. This proposal is criticised in paragraph 13 of the report of Professor Masson and Colonel Clibborn, dated 5th December 1901. It was there pointed out that the Court would be too large, that there would be practical difficulties in arranging for its meetings, that the professors of the Institute ought not to be members, and that it would be inadvisable to include in it representatives of the five Indian Universities. The Council of Fellows was condemned as unnecessary and unworkable. For these reasons Professor Masson and Colonel Clibborn proposed to revise the constitution of the Court as follows:—

The Viceroy as President.
A Vice-President nominated by the President.
One nominee of the Government of India.
One nominee of each local Government.
Mr. Tata for life and his nominee.
The Director of the Institute.
One nominee of each permanent benefactor (a permanent benefactor being defined as a donor of capital yielding an income of R15,000 a year).

The Council, which Professor Orme and Colonel Clibborn preferred to call a Board, was to be small and to consist only of those persons who could attend most if not all of the meetings which would be frequent. They suggested that it should consist of the Director as *ex-officio* Chairman, the professors, but not the assistant professors, one nominee of the President and one nominee of the Court.

9. It is obvious that the first requisite is to provide the Institute at Bangalore with an effective managing committee which should comprise both persons with technical knowledge and persons of general administrative experience. All members of this body should be residents of Bangalore who would be able to attend the meetings regularly, to settle matters of executive detail, and to maintain continuity of administration. It is suggested that it might comprise the Principal of the Institute and all the professors, who would supply the requisite element of technical knowledge, and that these should be assisted by representatives of the Government of India, the Government of Mysore, and the Tata family in such proportions as may be found possible having regard to local conditions.

10. Besides this local committee it will probably be desirable, in order to emphasise the larger aspects of the scheme, to constitute some general council composed of persons resident in different parts of India whose advice and influence would tend directly and indirectly to promote the interests of the Institute. It may be admitted that there would be great difficulties in bringing such a body together for the purposes of collective discussion, but even if the Council should never meet in its full strength it might be possible by fixing the quorum at a relatively small number to enable the President to procure the attendance of a few members for a particular purpose. It is suggested that the constitution of the general Council might be somewhat as follows:—

Patron—His Excellency the Viceroy.

President—The head of a local Government to be nominated by the Viceroy from time to time for a particular period.

A Vice-President to be appointed by the President.

A representative of the Government of India.

Representatives of those local Governments who assist the Institute by contributions.

Representatives of science and learning to be elected by the members of the Council on the nomination of any member.

Representatives of benefactors who have made donations of capital sums yielding not less than R15,000 a year.

11. For the ordinary purposes of administration it seems probable that an organization somewhat on the lines sketched above would be found to work satisfactorily. But neither of the bodies concerned would be in a position to determine without the assistance of the advice of qualified experts two matters of the first importance, namely, (*a*) the settlement of the subjects to be taught, the courses of teaching and the lines of research to be followed, and (*b*) the selection of professors for the Institute in Europe or elsewhere. Here it is suggested that the Royal Society, which has always shown itself very ready to assist in undertakings of this kind, should be invited to form a small committee of its members for the double purpose of advising in the first instance on the lines of instruction and research to be followed and of selecting professors for service in the Institute.

12. The relations of the local executive body to the general council will require careful definition, the principle being that certain acts of the smaller body would require the confirmation of the larger. This condition, however, need not be insisted on in the case of the committee charged with the management of the endowment properties, as their duties would be strictly defined by the terms of trust and it would be inadvisable to hamper them in respect of the details of administration by the necessity of procuring the concurrence of a distant authority which could be only imperfectly acquainted with the facts. I am to ask that the Messrs. Tata may be requested to draw up, in general accordance with the principles set forth above, detailed proposals for the formation of a single body or council which shall comply with the conditions of the Charitable Endowments Act, and shall be divided into committees for the purpose of dealing with—

(*a*) the executive work of the Institute,

(*b*) the management of the endowment properties,

(*c*) any general questions that may arise from time to time.

Each of these committees should be given authority to act independently within the limits of the powers entrusted to them and the relations between the two minor committees and the larger general committee should be clearly defined. These proposals should be included in the statement of terms which should be annexed to the application to be made by the Messrs. Tata to the Government of India under section 4 of the Charitable Endowments Act.

13. The Government of India have not overlooked the anomalous character of an arrangement under which they will settle a scheme which includes the administration of certain properties in the city of Bombay, but in view of the opinion of the Advocate General of Bengal that only a single scheme can be framed under the Act, and of the

obvious impossibility that the Bombay Government should be empowered to deal with that portion of the scheme which is concerned with the management of the Institute at Bangalore, they trust that the Governor in Council will accept the arrangement now proposed. I am to suggest that in order to expedite the settlement of the intricate questions now pending it will probably be convenient that the Messrs. Tata should in future address the Government of India direct.

14. The decisions of the Government of India on each of the main points discussed in this letter may now be stated as follows:—

(1) The Government of India accept Mr. Lowndes' valuation of the endowment properties.

(2) They agree to his proposals regarding the guarantee fund, subject to such explanation as the Messrs. Tata may desire to offer on the question of insurance charges.

(3) They accept his scheme for the management of the endowment properties with the modification suggested in paragraph 5 of the Bombay Government's letter of 11th May 1904.

(4) They agree to make an annual grant to the Institute of not more than one-half of the local assets as defined in paragraph 5 above subject to the conditions—

- (*a*) that the operations of the Institute are conducted on lines approved generally by the Government of India, and
- (*b*) that the amount of the grant shall not exceed R1,50,000.

The grant calculated on the local assets as they now staud will be R77,500.

(5) They agree to make an initial grant of R2,50,000 towards the construction of the necessary buildings and the provision of scientific apparatus.

(6) They consider that no legislation will be called for, and that the administration both of the endowment property and of the Institute itself can best be provided for by a scheme to be settled by the Government of India under the Charitable Endowments Act.

(7) This scheme should provide—

- (*a*) for the vesting of the endowment property and all contributions subsequently accruing in the Accountant General, Bombay, as Treasurer of Charitable Endowments, such separate trust deeds and conveyances being executed as may be required to satisfy the technical requirements of the Act;
- (*b*) for the formation of a single Council in which would be vested the general administration of the Trust, and which would exercise its functions through the agency of three Committees charged respectively (i) with the management of the endowment property, (ii) with the executive administration of the Institute itself, and (iii) with the decision of such general questions as may call for settlement from time to time;
- (*c*) for defining the powers and duties of the governing body and of the committees in question;
- (*d*) for the reference of certain questions to an advisory committee of the Royal Society or, in the event of its being found impossible to arrange for the formation of such a commitee, then to such other scientific authority as the Government of India, after consultation with the Council, may appoint for the purpose.

(8) The Government of India will address the Mysore State on the subject of the action to be taken to transfer the requisite jurisdiction over the site of the Institute.

(9) The Messrs. Tata should now proceed to submit to the Government of India an application under section 4 of the Charitable Endowments Act annexing to their application a statement of the terms which they desire to be included in the scheme to be settled under section 5. The statement of terms should deal with the matters discussed in this letter and any other points that the applicants may deem essential to the inception and maintenance of the Institute.

15. With these ample resources at its disposal, the prospects of the Institute may now be looked upon as assured, and the occasion is a fitting one for the Government of India to explain the policy by which their present action is dictated, and the attitude which they purpose to adopt towards the future development of the Institute. While sympathising cordially with the far-reaching aims of its promoters, the Governor General in Council has no desire to associate himself intimately with the actual administration of the Institute, or to claim a determining voice in the settlement of the lines of research to be followed or the methods of instruction to be employed. He is, indeed, ready to assist in furthering by all legitimate means the comprehensive scheme which owes its origin to the generous philanthropy of the late Mr. Tata. But he realises that the results of the experiment that is now about to be tried will depend less upon the conditions of the project itself than upon the character and energy of those who may come forward to take advantage of the facilities for advanced study which it will offer. The Government of

India are anxious in no way to interfere with the free growth of whatever forms of intellectual activity and economic enterprise the Institute may encourage or create, and they will therefore confine themselves strictly to exercising no more than that degree of influence and control which is justified, and indeed rendered obligatory, by the liberal grant-in-aid now promised.

NOTIFICATION.

EDUCATION.

The 2nd March 1905.

No. 167.—The services of Lieutenant D. K. Edgar, R.E., are placed temporarily at the disposal of the Government of the United Provinces for employment in the Thomason Civil Engineering College, Roorkee.

H. H. RISLEY,
Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATION.

LAND-SURVEYS.

Calcutta, the 3rd March 1905.

No. 316—34-2.—Captain C.H.D. Ryder, R.E., Deputy Superintendent, 1st grade, Survey of India, is granted privilege leave for three months combined with furlough for one year, eight months and seventeen days under Articles 233, 260 and 308(*b*) of the Civil Service Regulations, with effect from the 30th March 1905, or the subsequent date on which he may avail himself of it.

FAMINE.

The 1st March 1905.

No. 341—28-2.—With reference to Rule 3, clause (*b*) of the rules published with the Notification of the Government of India in the Department of Revenue and Agriculture, No. 1616-F., dated the 25th July 1900, the Government of the Punjab has appointed the Honourable Sir Lewis Tupper, C.S.I., K.C.I.E., Financial Commissioner of the Punjab, to be a Member of the Board of Management of the Indian People's Famine Trust, *vice* Mr. J. F. Finlay, C.S.I., resigned.

The 3rd March 1905.

No. 356—18-6.—The undermentioned officers whose services have been temporarily transferred to the Department of Revenue and Agriculture (Revenue) by Notification No. 888-P., dated 8th February 1905, in the Finance Department of the Government of India, and No. 569-II-45, dated 18th February 1905, in the Appointment Department of the Government of the United Provinces, are placed on special duty with the Department of Revenue and Agriculture (Revenue), with effect from the 13th February 1905 :—

Mr. H. G. Warburton, I.C.S.

Mr. L. E. Pritchard.

J. WILSON,
Officiating Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 1st March 1905.

No. 839-*I.C.*—Captain D. H. Cameron, Indian Army, Adjutant of the Imperial Cadet Corps, is granted privilege leave for two months, with effect from the 11th February 1905.

No. 393-*G.*—Major J. Ramsay, C.I.E., a Resident of the 2nd Class, substantive *pro tempore*, and Revenue and Judicial Commissioner in Baluchistan, held the appointment of Resident of the 1st Class, and Agent to the Governor-General in Baluchistan substantive *pro tempore*, from the 4th November 1904, to the 22nd January 1905, both days inclusive.

Notification No. 2052-G., dated the 7th November 1904, is hereby cancelled.

The 3rd March 1905.

No. 417-*G.*—Major J. Ramsay, C.I.E., a Resident of the 2nd class, substantive *pro-tempore*, and Revenue and Judicial Commissioner in Baluchistan, is granted privilege leave for two months and ten days, with effect from the 18th March, 1905, combined with furlough for nine months and twenty days under Articles 233 and 308 (*b*) of the Civil Service Regulations.

No. 418-*G.*—Major C. Archer, a Political Agent of the 2nd class, is appointed to officiate temporarily as a Resident of the 2nd Class and Revenue and Judicial Commissioner in Baluchistan, with effect from the 18th March 1905, and until further orders.

No. 426-*G.*—Major F. G. Beville, a Political Agent of the 4th class, is appointed, on return from leave, to officiate as a Political Agent of the 3rd class, and is posted as Political Agent in Bhopawar.

S. M. FRASER,
Offg. Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Calcutta, the 28th February 1905.

No. 1252-*P.*—Mr. C. Stewart-Wilson, I.C.S., Postmaster-General, Punjab, and in the first grade of Postmasters-General, is granted privilege leave for two months and fifteen days, combined with special leave on urgent private affairs for three months and fifteen days, with effect from the 1st March 1905, or from the date on which he may avail himself of it.

The following acting appointments are made during Mr. Stewart-Wilson's absence on leave, or until further orders :—

Mr. W. Maxwell, I.C.S., Deputy Director-General, Post Office, to officiate in the 1st grade of Postmasters-General, and

Mr. A. H. A. Simcox, I.C.S., to officiate as Postmaster-General, Punjab, and in the second grade of Postmasters-General.

The 3rd March 1905.

No. 1329-*P.*—The following reversion in the Account Department during the month of February 1905, is notified :—

With effect from the 17th of February 1905—

Mr. J Davidson to officiate in Class VI, instead of in Class V, of the Enrolled List.

W. S. MEYER,
Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 3rd March 1905.

APPOINTMENTS.

INDIAN ARMY.

No. 170.—The undermentioned officers are admitted to the Indian Army, with effect from the dates specified, subject to confirmation by the Secretary of State for India :—

Lieutenants—

Bryan Norman Abbay, 1st Battalion, Essex Regiment; Squadron Officer, 27th Light Cavalry. Dated 5th February 1905.

James Dunscomb Crowdy, Royal Garrison Artillery, attached as a supernumerary to the 1st Battalion, Somersetshire Light Infantry; officiating Double Company Officer, 2nd Battalion, 5th Gurkha Rifles (Frontier Force). Dated 7th February 1905.

William Raymond Daniell, 1st Battalion, Devonshire Regiment; officiating Double Company Officer, 114th Mahrattas (attached to the 121st Pioneers). Dated 14th December 1904.

Ralph Henry Hammersley-Smith, Army Service Corps, attached as a supernumerary to the 1st Battalion, York and Lancaster Regiment; officiating Double Company Officer, 24th Punjabis. Dated 8th February 1905.

Second-Lieutenants—

Charles Maximilian Thomas Western, 1st Battalion, The Duke of Cambridge's Own (Middlesex Regiment); Double Company Officer, 129th Duke of Connaught's Own Baluchis. Dated 16th January 1905.

Christopher Codrington Stewart, 2nd Battalion, Alexandra, Princess of Wales's Own (Yorkshire Regiment); officiating Double Company Officer, 20th Duke of Cambridge's Own Infantry (Brownlow's Punjabis). Dated 6th February 1905.

MILITARY ACCOUNTS DEPARTMENT.

No. 171.—Major B. W. Marlow, Military Accountant, 1st class, is appointed Controller of Military Accounts (subject to any future change connected with the appointment of Controller of Military Accounts), with effect from the 23rd December 1904, *vice* Lieutenant-Colonel H. E. Passy, deceased.

No. 172.—The following promotions are made, with effect from the 23rd December 1904, *vice* Major Marlow, promoted to the grade of Controller of Military Accounts:—

Names.	From	To
Captain J. C. C. Perkins, D.S.O. Indian Army	Military Accountant, 2nd class	Military Accountant, 1st class.
Captain W. Donnan, Indian Army . .	Military Accountant, 3rd class	Military Accountant, 2nd class.
Captain E. R. Foord, Indian Army . .	Military Accountant, 4th class	Military Accountant, 3rd class.
Captain F. P. James, 58th Vaughan's Rifles (Frontier Force).	Assistant Military Accountant, 1st class.	Military Accountant, 4th class.
Captain K. H. Jackson, 11th Prince of Wales' Own Lancers (Probyn's Horse).	Assistant Military Accountant, 2nd class.	Assistant Military Accountant, 1st class.
Lieutenant H. T. Raban, 7th Hariana Lancers.	Assistant Military Accountant, 3rd class.	Assistant Military Accountant, 2nd class.

SUPPLY AND TRANSPORT CORPS.

No. 173.—Brevet-Colonel J. G. Smith, Indian Army, to be Supply and Transport Officer, 1st class, with effect from the 6th March 1905.

No. 174.—Major H. N. Hilliard, Indian Army, to be Supply and Transport Officer, 2nd class, with effect from the 18th February 1905.

No. 175.—Major A. W. Cripps, Indian Army, to be Supply and Transport Officer, 2nd class, with effect from the 1st March 1905.

NATIVE ARMY.

No. 176.—The following direct appointment is made with effect from the date of joining:—

124th Duchess of Connaught's Own Baluchistan Infantry.

Bhagwan Singh to be Jemadar on probation, to fill an existing vacancy.

FURLOUGH AND LEAVE.

No. 177.—Major-General H. W. Duperier, Royal Engineers, Director General of Military Works, is granted combined leave (p. a.) for eight months, the first 90 days being privilege leave.

LONDON GAZETTE.

No. 178.—The following extract is published for general information :—

"London Gazette," dated 10th February 1905, page 1034.

WAR OFFICE, PALL MALL,
10th February 1905.

* * * * *

MEMORANDA.

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Captain and Brevet-Major Montagu L. Hornby, D.S.O., Indian Army, is granted the temporary rank of Lieutenant-Colonel whilst employed as Staff Officer to the Commissioner and Commander-in-Chief, Somaliland Protectorate. Dated 22nd June 1904.

* * * * *

MEDICAL DEPARTMENT.

No. 179.—With the approval of the Secretary of State for India, the following revised scale of leave pay for officers of the Indian Medical Service subject to the Leave Rules of 1886 for the Indian Army is sanctioned, in substitution of the rates at present allowed under Article 759, Army Regulations, India, Volume I, Part I :—

	£	
On appointment	250	a year
On entering 10th year of pension service	300	"
" " 15th " "	450	"
" " 20th " "	600	"
" " 25th " "	700	"

2. The above scale will have effect from the 19th February 1905.

ORGANISATION.

No. 180.—With the approval of the Right Hon'ble the Secretary of State for India the Governor-General in Council is pleased to direct that the Supply and Transport Corps shall, with effect from a date hereafter to be notified, be placed under the orders of the Commander-in-Chief in India. Financial control and all the arrangements necessary to effect the provision of all stores and transport animals for the army will remain with the Government of India, while the executive control of the Corps will rest with His Excellency the Commander-in-Chief.

The Government of India will in future be responsible for :—

(*a*) the inspection, and provision, according to pattern or sample, both in peace and war, of all stores, supplies, clothing, equipments, and animals required for the service of the troops except such as it may be desirable to delegate to the Commander-in-Chief to supply, or which in war may be obtainable locally in the theatre of operations:

(*b*) for the registration and provision, in accordance with the requirements of mobilisation, of such animals as may be required in war and for providing necessary attendants :

(*c*) for the custody of all mobilisation or other reserves until these are delivered to the General or other officers serving under the Commander-in-Chief :

(*d*) for the general control of all prices paid for supplies, whether manufactured or purchased, and for carrying out such inspection or enquiry as may be necessary to ensure an economical system of supply :

(*e*) for ascertaining the resources of India, and for compiling those of countries forming probable theatres of operations, both in respect to supplies and animals:

(*f*) for the promotion of all officers, British warrant, and non-commissioned officers of the Supply and Transport Corps :

(*g*) for shipping or landing all military stores at ports in India except as provided for below :

(*h*) for laying down, in communication with the Commander-in-Chief, the rules in accordance with which standing transport may be remuneratively and economically employed in peace.

The Commander-in-Chief will in future be responsible for :—

(*a*) the training and efficiency of all officers, subordinates and transport units serving under his orders:

(*b*) for recommending to the Governor-General in Council the promotion of all officers, British warrant, and non-commissioned officers of the Corps serving under his orders:

(*c*) for the nomination and recruitment of officers for the Corps and for the distribution of those serving under his orders:

(*d*) for initiating, and recommending for the sanction of Government, all changes in transport and supply organisation, in the distribution of registered animals or mobilisation stores, in equipment, or in patterns or samples of other supplies:

(*e*) for the inspection, custody, and issue of such supplies as it may be decided from time to time, in communication with the Government of India, shall be stored by officers serving under his orders or, which shall be purchased under his orders or, which are delivered by contractors direct to units, whether in cantonments or at camps of exercise :

(*f*) for recruiting establishments or for the local manufacture or purchase, inspection, and despatch of such supplies in limited quantities as it may prove necessary to obtain, whether for Imperial or Indian Service, at stations where there is no agency under the Government of India :

(*g*) for the shipment, or unshipment, of such supplies as may be required on transports in time of peace or war:

(*h*) for seeing that the rules for the economic employment of transport in time of peace are fully acted up to and that standing transport is employed to the fullest extent possible :

(*i*) for framing all mobilisation schemes and for arrangements under which cadres are expanded by reservists and registered animals for the approval of Government.

2. In furtherance of the above orders the following appointments are hereby created at Head Quarters :—

Under the Government of India.

Director General of Contracts and Registration.
Deputy Director General for Contracts.
Deputy Director General for Registration.

Under the Commander-in-Chief.

Inspector General of Transport and Supply.
Assistant Quarter Master General, Transport.
" " " Supply.
Deputy Assistant Quarter Master General, Transport.
" " " Supply.

3. In order to give effect to this decision the Governor-General in Council directs that a suitable staff of officers, which will be detailed hereafter from the Supply and Transport Corps, shall be temporarily placed under the orders of the Government of India to execute the more important contracts, to arrange for the purchase or manufacture and inspection of supplies, to take charge of all mobilisation or other reserves at a central depot in each division, to conduct shipping duties at the ports, and to enumerate and register the resources of the country whether in regard to supplies or animals.

4. It is further directed that all organised or unorganised transport units now serving under the orders of Lieutenant-Generals of Commands, shall come under the orders of the Commander-in-Chief with effect from this date. Pending the issue of further instructions there will be no change at Command and Divisional Head-Quarters in the channel of communication for the issue of orders.

PROMOTIONS.

INDIAN ARMY.

No. 181.—The following promotions are made, subject to His Majesty's approval :—

BREVET.

To be Colonel.

27th January 1905.

Lieutenant-Colonel Cyril Venn Wilton Williamson, Deputy Inspector General of Supply and Transport, Eastern Command.

Captains to be Majors.

1st February 1905.

David Henry Drake-Brockman, 39th Garhwal Rifles.

5th February 1905.

Henry Herbert Southey, 35th Scinde Horse.
Brevet-Major Harry McNeale Patterson, 5th Cavalry.
Henry Harvey Nurse, 122nd Rajputana Infantry.
Arthur Henry Dopping Creagh, 121st Pioneers.
John Robert Blackhall Graham Carter, Political employ, Bombay.
Ernest Richard Inglis Chitty, 105th Mahratta Light Infantry.
John Hill, D.S.O., 15th Ludhiana Sikhs.
Charles Eccles Nixon Priestley, 82nd Punjabis.
John Jocelyn Doyne Sillery, 76th Punjabis.
Edward Francis Twigg, 124th Duchess of Connaught's Own Baluchistan Infantry.
Brevet-Major John Patrick Cumberlege Hennessy, Supply and Transport Corps.
Edward Augustus Wood Stotherd, 30th Lancers (Gordon's Horse).
Gilbert Vallentin Holmes, Meywar Bhil Corps.
Reginald Eckford Roome, 36th Jacob's Horse.
James Masson Wikeley, 17th Cavalry.
Thomas Steward Barton, Cantonment Magistrate's Department.
Alfred Percy Browne, 38th Central India Horse.
Brevet-Major Arthur Charles Malleson Waterfield, M. V. O., 11th Prince of Wales' Own Lancers (Probyn's Horse).
Henry Hugh Roddy, Supply and Transport Corps.
Roger Lloyd Kennion, Supernumerary List.
Harry Arthur Hale Thompson, 1st Gurkha Rifles (The Malaun Regiment).
Henry Tweddell, 4th Prince Albert Victor's Rajputs.
Richard Randal Vaughan, Cantonment Magistrate's Department.
George Arthur Dale, 15th Punjabis.
Edmund Flower Rainey, 72nd Punjabis.
Brevet-Major Robert Edward Vaughan, Supply and Transport Corps.
Brevet-Major Henry Coape-Smith, 11th Prince of Wales' Own Lancers (Probyn's Horse).
Henry Arthur Peyton Lindsay, Supply and Transport Corps.
Colin Campbell Renton, 99th Deccan Infantry.
Alexander James Badcock, Supply and Transport Corps.
William Karl Scharlieb, 5th Cavalry.
Ernest Cave Rowcroft, D.S.O., 35th Sikhs.
Alfred Granville Burne Turner, 13th Duke of Connaught's Lancers (Watson's Horse).
Charles Henry Davies, D.S.O., 53rd Sikhs (Frontier Force).
Robert Arthur Edward Benn, C.I.E., Political employ, India.
Brevet-Lieutenant-Colonel William George Lawrence Beynon, D.S.O., 3rd Gurkha Rifles.
Edward Mary Joseph Molyneux, D.S.O., 12th Cavalry.

16th February 1905.

Henry Lawrence Dingwall Fordyce, Supply and Transport Corps.
Arthur Rivers Saunders, 29th Lancers (Deccan Horse).

Lieutenants to be Captains.

1st March 1905.

Cuthbert Gordon Hutchinson, Civil employ, Burma (93rd Burma Infantry).
Thomas William Hathway Jones, 79th Carnatic Infantry.
Leonard Henry Abbott, 11th Rajputs.
John D'Oyly, 119th Infantry (The Mooltan Regiment).
George Cashel Garratt, 9th Gurkha Rifles.

Walter Stewart Leslie, 31st Punjabis.

Thomas William Slingsby, 22nd Sam Browne's Cavalry (Frontier Force).

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

ASSISTANT SURGEON BRANCH.

Bombay Establishment.

No. 182.—The undermentioned fourth class Assistant Surgeons having completed ive years' service in that class, to be third class Assistant Surgeons, with effect from the 1st November 1904:—

Joseph Henry Arnold Donnelland.

Alfred George Lawrence.

Geoffrey Carl Rehling.

Charles Thompson.

ORDNANCE DEPARTMENT.

Southern Circle.

No. 183.—Sub-Conductor Frederick William Kaye, clerk, office of the Director-General of Ordnance in India, *seconded*, to be Conductor, *seconded*;

Sub-Conductor Richard Walters to be Conductor;

Store Sergeant Alfred Goodall to be Sub-Conductor,—

vice Conductor James Swan Freemantle, transferred to the pension establishment; with effect from the 7th January 1905.

No. 184.—Sub-Conductor Ronald Johnstone to be Conductor, and Store Sergeant James Flood to be Sub Conductor, *vice* Conductor William Perkins, transferred to the pension establishment; with effect from the 24th January 1905.

PUBLIC WORKS DEPARTMENT.

India.

No. 185.—Conductor William Joseph Singleton, Sub-Engineer, 3rd grade, Central Provinces, to be Assistant Commissary and to have the honorary rank of Lieutenant, subject to His Majesty's approval;

Sub-Conductor Vaughan Edwin Lambert, Sub-Engineer, 3rd grade, Burma, to be Conductor;

Sergeant William Hamilton, Supervisor, 2nd grade, Military Works Services, to be Sub-Conductor,—

with effect from the 22nd January 1905, on augmentation.

No. 186.—Sub-Conductors (supernumerary) Dennis Rennick and Frederick Deaves, Barrack Masters, Military Works Services, to be Conductors, supernumerary;

Sub-Conductor George Frederick John Caldecourt, Sub-Engineer, 3rd grade, Burma, to be Conductor;

Barrack Sergeants Robert Buckingham Dimmock, Frank Slade, Patrick O'Connor, and Henry Austin Mooney, to be Sub-Conductors, supernumerary;

Sergeant John Desmond, Supervisor, 2nd grade, Central Provinces, to be Sub-Conductor,—

with effect from the 22nd January 1905, on augmentation.

No. 187.—Sergeants William Henry Tivey, Supervisor, 1st grade, United Provinces, and Henry Hewitt Stuart, Supervisor, 1st grade, Military Works Services, to be Sub-Conductors, with effect from the 22nd January 1905, on augmentation.

NATIVE ARMY.

No. 188.—The following promotions are made in the undermentioned regiments:—

1st Sappers and Miners.

Jemadar Gula Jan to be Subadar and Colour-Havildar Nand Singh to be Jemadar, *vice* Bishun Singh, transferred to the pension establishment; with effect from the 1st February 1905.

9th Bhopal Infantry.

Jemadar Alam Ali Khan from the 3rd Skinner's Horse to be Subadar, *vice* Jiwa Singh, transferred to the pension establishment; with effect from the 1st January 1905.

Jemadar Mahadeo Parshad Dube to be Subadar and Havildar Bharat Sukul to be Jemadar, *vice* Ram Narayan Awasthi, transferred to the pension establishment; with effect from the 1st January 1905.

10th Jats.

Drill-Havildar Hari Ram to be Jemadar, *vice* Debi Singh, resigned; with effect from the 31st December 1904.

Jemadar Jhanda to be Subadar and Havildar Bal Ram to be Jemadar, *vice* Nihala, transferred to the pension establishment; with effect from the 1st February 1905.

37th Dogras.

Jemadar Mohan to be Subadar, *vice* Kanha (1st), transferred to the pension establishment; with effect from the 1st January 1905.

61st Pioneers.

Subadar Saiyid Husain, *Bahadur*, to be Subadar-Major, Jemadar Ram-Das to be Subadar, and Havildar Munisami to be Jemadar, *vice* Saiyid Abbas, *Bahadur*, transferred to the pension establishment; with effect from the 4th February 1905.

104th Wellesley's Rifles.

Subadar Muhi-ud-din Khan to be Subadar-Major, Jemadar Ghulam Rasul to be Subadar, and Havildar Rahim-bakhsh to be Jemadar, *vice* Jamalud-din, transferred to the pension establishment; with effect from the 1st December 1904.

129th Duke of Connaught's Own Baluchis.

Subadar Mukarrab Khan to be Subadar-Major, Jemadar Burhan Khan to be Subadar, and Colour-Havildar Karim-dad to be Jemadar, *vice* Jan Muhammad, *Bahadur*, transferred to the pension establishment; with effect from the 16th January 1905.

1st Battalion, 3rd Gurkha Rifles

Colour-Havildar Lachhman Thapa to be Jemadar, *vice* Birbahadur Mal, transferred to the pension establishment; with effect from the 3rd December 1904.

Meywar Bhil Corps.

Havildar Surji to be Jemadar, *vice* Bhana, promoted; with effect from the 9th January 1905.

RESIGNATIONS.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

HOSPITAL ASSISTANT BRANCH.

Bengal Establishment.

No. 189.—No. 743, first class Hospital Assistant Rala Ram is permitted to resign the service.

RETIREMENTS.

No. 190.—Colonel Robert Henry Francis Rennick, Indian Army, Unemployed Supernumerary List, is permitted to retire from the service, subject to His Majesty's approval, with effect from the 1st March 1905.

No. 191.—Major Francis Tweddell, Indian Army, has been permitted by the Secretary of State for India to retire from the service, subject to His Majesty's approval, with effect from the 20th January 1905.

No. 192.—Lieutenant Robert Thomas Allan, Indian Army, is permitted to resign the service, subject to His Majesty's approval, with effect from the 28th February 1905.

SPECIAL.

No. 193.—With reference to paragraph 293, Army Regulations, India, Volume II, the undermentioned officers having been absent from military duty for ten years, are transferred to the Supernumerary List, with effect from the dates specified—

Major Edmund Waller, Indian Army, Cantonment Magistrate's Department. Dated 14th May 1903.

Lieutenant-Colonel John Alfred Wyllie, Indian Army, Cantonment Magistrate's Department. Dated 25th January 1905.

VOLUNTEER CORPS.

APPOINTMENTS, PROMOTIONS, AND RESIGNATIONS.

Karachi Artillery Volunteers.

No. 194.—Second-Lieutenant Lukas Volkart to be Captain, *vice* Harrison, transferred to the Supernumerary List.

Southern Provinces Mounted Infantry.

No. 195.—Henry Perceval Hodgson, Esquire, to be Major, with effect from the 13th January 1905.

1st Punjab Volunteer Rifles.

No. 196.—Alweyne Turner, Esquire, to be Major, *vice* Hallifax, transferred to the Supernumerary List.

Naini Tal Volunteer Rifles.

No. 197.—Major (Honorary Lieutenant-Colonel) Robert James Alfred Seymour Elliott, V.D., resigns his commission, with effect from the 31st January 1905, and is permitted on retirement to retain his rank and to wear the uniform of his corps.

Eastern Bengal State Railway Volunteer Rifles.

No. 198.—Frederick Bevan Thomas, Gentleman, to be Second-Lieutenant, *vice* Bocquet promoted, with effect from the 25th January 1905.

Moulmein Volunteer Rifles.

No. 199.—Charles Bertie Keene, Gentleman, to be Second-Lieutenant, to complete the establishment, with effect from the 19th November 1904.

2nd Battalion, Bombay, Baroda and Central India Railway Volunteer Rifles.

No. 200.—Captain Rowland Maxwell Thomason is granted the honorary rank of Major.

Surgeon-Captain William Crofts to be Surgeon-Major, with effect from the 29th August 1904.

Second-Lieutenant William Edgar Shipp to be Lieutenant, *vice* Danby, transferred to the East Indian Railway Volunteer Rifles, with effect from the 21st July 1904.

North Western Railway Volunteer Rifles.

No. 201.—Lieutenant Thomas Gracey (Captain, Royal Engineers) to be Captain, *vice* Sage transferred to the Supernumerary List, with effect from the 23rd January 1905.

Upper Burma Volunteer Rifles.

No. 202.—James Denholm Fraser and Harry Walton, Gentlemen, to be Second-Lieutenants to complete the establishment, with effect from the 1st January 1905.

MARINE DEPARTMENT.

APPOINTMENTS.

No. 8.—Commander W. Chandler, Royal Indian Marine, is appointed Deputy Director of the Royal Indian Marine, with effect from the 27th February 1905, *vice* Captain G. Wilson, retired.

No. 9.—The following appointment to the Royal Indian Marine has been made by the Secretary of State for India, with effect from the 16th December 1904:—

To be Assistant Engineer.

James William McCallan.

PROMOTIONS.

No. 10.—The following promotions are made in the Royal Indian Marine, with effect from the 27th February 1905, *vice* Commander G. Wilson, Royal Indian Marine, retired:—

To be Commander, 1st grade.

Commander G. A. Rose.

To be Commander, 2nd grade.

Commander R. W. W. Gordon.

To be Commander, 3rd grade.

Lieutenant A. J. Marsack.

RETIREMENTS.

No. 11.—Captain G. Wilson, Deputy Director, Royal Indian Marine, has been permitted to retire from the service, with effect from the 27th February 1905.

E. DEBRATH, *Major-General,*
Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 3rd March 1905.

Under Clause 53 of the Regulations appended to the Regimental Debts Act, 1893, it is notified that reports of the deaths of the undermentioned Commissioned and Warrant Officers on the dates specified, were received in the Military Department between the 18th February and 3rd March 1905:—

Corps.	Rank and Names.	Date of decease.	Place of decease.	Testate or Intestate.	REMARKS.
Supply and Transport Corps.	Sub-Conductor Thomas Flowers.	7th October 1904.	Jullundur .	...	...
Supply and Transport Corps.	Sub-Conductor William Hayes Clifford.	13th February 1905.	Mian Mir .	...	...
2nd Battalion, 5th Gurkha Rifles (Frontier Force).	Captain Robert Francis Warburton.	11th February 1905.	England .	...	...

E. DEBRATH, *Major-General,*
Secretary to the Government of India.

RAILWAY BOARD.

NOTIFICATIONS.

Calcutta, the 27th February 1905.

No. 2.—Mr. C. J. Keene, C.I.E., Deputy Traffic Superintendent, North Western Railway, in class I, grade 2, of the Superior Revenue Establishment of State Railways, is placed on special duty on that Railway, with effect from the 1st February 1905, and until further orders.

No. 3.—With reference to Notification No. 2, dated the 27th February 1905, the following officiating appointments are made, with effect from the 1st February 1905, and until further orders:—

Mr. C. L. Biscoe, Deputy Traffic Superintendent, North Western Railway, in class I, grade 3, to officiate in class 1, grade 2, of the Superior Revenue Establishment of State Railways.

Mr. L. C. D. Bean, District Traffic Superintendent in class II, grade 1, of the Superior Revenue Establishment of State Railways, to officiate as Deputy Traffic Superintendent, North Western Railway, in class I, grade 3, of that Establishment.

No. 4.—Mr. L. E. H. Yates, Locomotive Superintendent, North Western Railway, in class I, grade 1, of the Superior Revenue Establishment of State Railways, is granted combined leave for six months (privilege leave due and special leave on urgent private affairs for the remaining period) under Articles 233 and 316 of the Civil Service Regulations, with effect from the 1st April 1905, or such subsequent date as the leave may be availed of.

The 28th February 1905.

No. 5.—The following officiating appointments are made in the Superior Locomotive Establishment of the North Western Railway in consequence of the absence on leave of Mr. A. J. Chase, District Locomotive Superintendent:—

Mr. A. H. Joscelyne, Assistant Locomotive Superintendent in class III, grade 2, to officiate as District Locomotive Superintendent in class II from the 28th November to the 8th December 1904.

Mr. K. M. Kirkhope, Assistant Locomotive Superintendent in class III, grade 2, to officiate as District Locomotive Superintendent in class II from the 9th December 1904, and until further orders.

The 3rd March 1905.

No. 6.—Mr. J. Manson, Manager, Eastern Bengal State Railway, in special class, grade 2 (sub. *pro tem.*), of the Superior Revenue Establishment of State Railways, is granted combined leave for 7 months (privilege leave for 3 months and furlough for 4 months) under Articles 233 and 308 (*b*) of the Civil Service Regulations; with effect from the 28th March 1905, or such subsequent date as the leave may be availed of.

No. 7.—With reference to Railway Board Notification No. 6, dated the 3rd March 1905, the following officiating appointments are made, until further orders:—

Mr. J. C. Mills, Deputy Manager, Eastern Bengal State Railway, in class I, grade 3, of the Superior Revenue Establishment of State Railways, to officiate as Manager of that Railway in special class, grade 3.

Major W. J. McElhinny, R.E., Officiating Deputy Traffic Superintendent, Eastern Bengal State Railway, in class I, grade 3 (temporary rank) of the Superior Revenue Establishment of State Railways, to officiate as Deputy Manager on that Railway in class I, grade 3.

Mr. T. G. Acres, District Traffic Superintendent, in class II, grade 1, of the Superior Revenue Establishment of State Railways, to officiate as Deputy Traffic Superintendent, Eastern Bengal State Railway, in class I, grade 3.

No. 8.—With reference to Public Works Department Notification No. 65 Rys., dated the 16th February 1905, Mr. E. F. Jacob, C.I.E., Traffic Superintendent, North Western Railway, in class I grade 1, of the Superior Revenue Establishment of State Railways, is appointed to officiate as Manager of the Oudh and Rohilkhand Railway in special class, 3rd grade, of that Establishment during the absence of Mr. H. P. Burt, on leave, or until further orders.

No. 9.—With reference to Railway Board Notification No. 8, dated the 3rd March 1905, the following officiating appointments are made, until further orders:—

Mr. C. L. Biscoe, Deputy Traffic Superintendent, North Western Railway, officiating in class I, grade 2, of the Superior Revenue Establishment of State Railways, to officiate as Traffic Superintendent of that Railway in class I, grade 1.

Major V. Murray, R.E., District Traffic Superintendent in class II, grade 1, of the Superior Revenue Establishment of State Railways, to officiate as Deputy Traffic Superintendent, North Western Railway, in class I, grade 3.

No. 10.—Lieutenant Colonel C. A. R. Browne, R.E., Examiner of Accounts, 2nd class, is transferred temporarily to the Superior Revenue Establishment of State Railways, and is appointed to officiate as Deputy Manager, North Western Railway, in class I, grade 2, of that Establishment during the absence of Brevet-Lieutenant-Colonel C. H. Cowie, R.E., on leave, or until further orders.

NEVILLE PRIESTLEY,
Secretary, Railway Board.

DEPARTMENT OF REVENUE AND AGRICULTURE (CIVIL WORKS).

NOTIFICATIONS.

Calcutta, the 2nd March 1905.

No. 86.—The Governor General in Council is pleased to order the following promotions and reversions of Executive and Assistant Engineers attached to the Minor Administrations List, with effect from the dates specified :—

Names.	From	To	Nature of promotion.	With effect from
Thomson, G. L.	Executive Engineer, 3rd grade, *temporary rank.*	Assistant Engineer, 1st grade.	Reversion	22nd December 1904.
Ramayya Mallasamudram	Ditto	Ditto	Ditto	1st January 1905.
Desenne, O. H.	Assistant Engineer, 2nd grade.	Ditto	Permanent	12th February 1905.
Ramayya Mallasamudram	Assistant Engineer, 1st grade.	Executive Engineer, 3rd grade.	Temporary	Ditto.

No. 87.—Mr. F. G. Heaven, Examiner of Public Works Accounts, United Provinces, is granted, under Articles 233, 260 and 316 of the Civil Service Regulations, privilege leave for two months and eighteen days in combination with special leave on urgent private affairs for three months and twelve days with effect from the 20th March 1905, or subsequent date.

No. 88.—The following promotions are ordered in the Superior Accounts Branch :—

Name.	From	To	Nature of promotion.	With effect from
Mr. T. A. Blake	Examiner, Class IV, 3rd grade, temporary rank.	Examiner, Class IV, 3rd grade.	Permanent	13th January 1905.
„ T. W. T. Wheeler	Deputy Examiner, Class I.	Ditto	Temporary	Ditto.
„ H. W. Schmidt	Deputy Examiner, Class II.	Deputy Examiner, Class I.	Permanent	Ditto.
„ J. H. Vaughan	Ditto	Ditto	Temporary	Ditto.
„ W. Ogden	Examiner, Class II	Examiner, Class I.	Ditto	7th February 1905.
„ W. E. Curry	Examiner, Class III.	Examiner, Class II.	Ditto	Ditto.
„ W. R. Butterfield	Deputy Examiner, Class I.	Examiner, Class IV, 3rd grade.	Ditto	Ditto.

The 3rd March 1905.

No. 89.—Mr. G. H. leMaistre, officiating Under Secretary to the Government of India, is confirmed in his appointment.

SIDNEY PRESTON,
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 4, 1905.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 26th September 1904.

From the 12th November next till further notice, the complete *Gazette of India* will be published at Calcutta. After the 5th November all Notifications and other matter intended for publication in the Gazette should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901:—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's Gazette, and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's Gazette. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next Gazette."

J. P. HEWETT,
Secretary to the Government of India.

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J. J. MEIKLE,
Officiating Publisher, Gazette of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

INVENTIONS and DESIGNS.

Calcutta, the 2nd March 1905.

NOTIFICATIONS.

No. 804 P.—APPLICATIONS in respect of the under-mentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act during the week ending 25th February 1905:—

No. 88 of 1905.—Hugh Alexander Craig, Cornelius Edward Cardew, engineers, both of the town of Insein, Hanthawadi district, Lower Burma, and Samuel Thomas Gresham, engineer, of 6, Waterloo street, in the city of Calcutta, Bengal. *An improved self-closing door-lock of a kind fit to be used on doors of railway coaches and for other like purposes.*

No. 89 of 1905.—M. V. Srinivasa Iyengar, late Superintendent, Industrial School, Mysore, at present residing in No. 120, Ganapathy Mudali street, Triplicane, Madras. *A Victor improved huller or hammer.*

No. 90 of 1905.—Mahomed Moosa, merchant, Nettaparambil, Cochin. *The rose sugarcandy syrup.*

No. 91 of 1905.—Francis Duncan McAlpin and Harry Huggett, trading as saddlers and harness makers under the name and style of "McAlpin and Huggett" at Forbes street, Bombay. *Flexible leather covered wire harness traces.*

No. 92 of 1905.—Edward Thomas Pollard, engineer, of 9, Hereford Mansions, Hereford road, Bayswater, London, England. *Improvements in and relating to fluid pressure turbines.*

No. 93 of 1905.—The Sunbeam Acetylene Gas Company, Limited, manufacturers, of 52, Upper Arthur street, Belfast, Ireland. *Improvements in acetylene generating apparatus.*

No. 94 of 1905.—Wilbur Alson Hendryx, physician and surgeon, of Hotel Angeles, corner Fourth and Spring streets, in the city and county of Los Angeles, in the state of California, and in the United States of America. *A process for treating ores.*

No. 95 of 1905.—Wilbur Alson Hendryx, physician and surgeon, of Hotel Angeles, corner Fourth and Spring streets, in the city and county of Los Angeles, in the state of California, and in the United States of America. *An apparatus for extracting metals from their ores and solutions and for agitating purposes.*

No. 96 of 1905.—Francois Fernand Bourdil, engineer, of 56, Avenue d'Jena, Paris, France. *Improvements in microphones.*

No. 97 of 1905.—Janardan Shankar Limaye, jahagirdar of Bhatkunki, Taluk Indi, district Bijapur. *A machine for manufacturing tanas (a warp of cotton or silk).*

No. 98 of 1905.—George Marlow, manager, Military Farm, Agra. *An improved process of butter making.*

No. 99 of 1905.—Meherwanji Pestonji, coach builder, residing in Hyderabad, Deccan. *Improvements in the manufacture of coal bricks, balls or cakes.*

No. 100 of 1905.—George Speirs Alexander Ranking, Colonel, Indian Medical Service, of 17, Elysium row, Calcutta, British India. *Improved means for releasing boats from their falls at both ends simultaneously.*

No. 101 of 1905.—Arthur Burdon Campbell Rogers, engineer, in the employ of the Agra Municipality, of Agra, United Provinces of Agra and Oudh, British India. *The treatment of water for the prevention of cholera, typhoid, enteric and similar diseases.*

No. 805 P.—SPECIFICATIONS of the under-mentioned inventions have been filed under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary

appointed under that Act, and copies have been sent to the Governments of Madras, Bombay, and Burma, and the Director of the Department of Land Records and Agriculture, United Provinces of Agra and Oudh. These and other specifications are open to public inspection, from 11 A.M. to 3 P.M. at the Secretary's office (Imperial Secretariat, Government Place, West, Calcutta), on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying:—

No. 295 of 1904.—Charles Joshua Greengrass, civil engineer, residing at Puttur, North Arcot district, Madras Presidency. *An improved air-motor to be called the direct acting air-motor.* (Specification filed 28 January 1905.)

No. 320 of 1904.—Tom Settle, assistant in Gas Works, of Haven Villa, Haven Banks, Exeter, in the county of Devon, and William Albert Padfield, engineer and manufacturer, of Gas Works of Southernhay, Exeter, aforesaid. *Improvements relating to the manufacture of coal gas.* (Specification filed 20 February 1905.)

No. 333 of 1904.—Ernest Thomas Plummer, engineer, of 41, Chowringhee road, Calcutta, in British India. *Improvements in paving blocks for roads, side walks, yards, open spaces and the like.* (Specification filed 20 February 1905.)

No. 453 of 1904.—James Scott, engineer, of 51, Apollo street, Bombay, British India. *An improved machine for the manufacture of white lead and for use in similar processes.* (Specification filed 22 February 1905.)

No. 519 of 1904.—William Henry Chapman, electrician, of 58, Fore street, Portland, Maine, United States of America. *Removing static electricity from paper yarn, etc.* (Specification filed 17 February 1905.)

No. 534 of 1904.—The Central Cyclone Company, Limited, of 343 and 345, Cable street, in the county of London, England. *Improvements relating to feeding devices for use with powdered fuel.* (Specification filed 17 February 1905.)

No. 11 of 1905.—The Ammonal Explosives, Limited, manufacturers, of 29, Great St. Helens, London, England. *Improvements in explosives.* (Specification filed 18 February 1905.)

No. 15 of 1905.—George Mitchell, consulting engineer, of 39, Victoria street, Westminster, London, England. *Improvements in obtaining proteids.* (Specification filed 22 February 1905.)

No. 19 of 1905.—George Mitchell, consulting engineer, of 39, Victoria street, Westminster, London, England. *Process for the production of proteids.* (Specification filed 22 February 1905.)

No. 806 P.—THE fees prescribed in the fourth schedule to the Inventions and Designs Act of 1888 have been paid for the continuance of exclusive privilege in respect of the under-mentioned inventions for the periods shown against each:—

No. 326 of 1892.—Charles Hodgson. *Improvements in apparatus for working railway points and signals.* (From 14 April 1905 to 14 April 1906.)

No. 3 of 1893.—The Pneumatic Tyre and Booths Cycle Agency, Limited. *Improvements in rubber tyres and metal rims or felloes of wheels for cycles and other light vehicles.* (From 21 February 1905 to 21 February 1906.)

No. 6 of 1894.—Charles Hodgson. *An improvement in apparatus for working railway points and signals.* (From 7 April 1905 to 7 April 1906.)

No. 319 of 1894.—James Gresham and Harry Edward Gresham. *Improvements in injectors and connected apparatus for feeding steam boilers with water.* (From 25 March 1905 to 25 March 1906.)

No. 52 of 1896.—William Phillips Hall. *An improved electric signalling system.* (From 3 May 1905 to 3 May 1906.)

No. 419 of 1897.—Aerators Limited. *Improved closing device for capsules designed to contain gas or other fluid under high pressure.* (From 4 April 1905 to 4 April 1906.)

No. 204 of 1898.—The Linotype Company, Limited. *Improvements in the star wheels of the linotype and analogous machines.* (From 22 February 1905 to 22 February 1906.)

No. 213 of 1898.—The Linotype Company, Limited. *Improvements in or relating to linotype machines.* (From 22 February 1905 to 22 February 1906.)

No. 281 of 1898.—Joseph Temperley and John Ridley Temperley. *Improvements in apparatus for raising, lowering and conveying or transporting loads which improvements are partly applicable to friction hoists and similar machines.* (From 22 February 1905 to 22 February 1906.)

No. 282 of 1898.—Joseph Temperley and John Ridley Temperley. *Improvements in apparatus for raising, lowering and conveying or transporting loads.* (From 22 February 1905 to 22 February 1906.)

No. 283 of 1898.—Joseph Temperley and John Ridley Temperley. *Improvements in apparatus for dumping, depositing or releasing loads suspended from cranes, transporters and other hoisting machines.* (From 22 February 1905 to 22 February 1906.)

No. 286 of 1898.—The Monotype Machine (Colonial Patents) Syndicate, Limited. *Improvements in type casting and composing machines.* (From 21 February 1905 to 21 February 1906.)

No. 287 of 1898.—The Monotype Machine (Colonial Patents) Syndicate, Limited. *A machine for preparing the perforated record strips of type forming machines.* (From 21 February 1905 to 21 February 1906.)

No. 218 of 1899.—Thomas Ashworth, Joseph Shaw Gaunt, and George Andrew Robinson. *Improvements in or relating to apparatus for spinning and doubling cotton and other fibrous substances.* (From 25 January 1905 to 25 January 1906.)

No. 230 of 1899.—Thomas Ashworth, Joseph Shaw Gaunt, and George Andrew Robinson. *Improvements in or relating to apparatus for spinning and doubling cotton and other fibrous substances.* (From 25 January 1905 to 25 January 1906.)

No. 310 of 1899.—John Walter Ottley, and Henry Vero Biggs. *Improvements in fittings and attachments for coats, jackets, military tunics and the like.* (From 17 March 1905 to 17 March 1906.)

No. 339 of 1899.—Henri Dolter. *Improvements in apparatus for electric traction* (From 17 March 1905 to 17 March 1906.)

No. 441 of 1899.—John Walter Ottley. *Improvements in covers for the barrels of small arms.* (From 21 March 1905 to 21 March 1906.)

No. 269 of 1900.—James Price Cleghorn. *A new or improved process of preserving meat, fowl, fish and other substances containing albumen, and apparatus therefor.* (From 26 February 1905 to 26 February 1906.)

No. 441 of 1900.—Edwin West and Company and Leonard Renaud West. *Improvements in leggings or gaiters.* (From 26 February 1905 to 26 February 1906.)

No. 807 P.—WHEREAS the inventors of the undermentioned inventions have respectively failed to pay within the time limited in that behalf by the fourth schedule to the Inventions and Designs Act of 1888 the fees hereinafter respectively mentioned, it is hereby notified that under the provisions of section 8, sub-section (2), of the said Act, the exclusive privilege of making, selling, and using the said inventions in British India, and of authorising others so to do, has ceased:—

No. 80 of 1900.—James Bowack. *Improvements in tobacco pipes.* (Specification filed 23 November 1900.)

No. 104 of 1900.—William Martin. *Crushing and purifying bay salt.* (Specification filed 22 November 1900.)

No. 123 of 1900.—James West Harrelson. *Improvements in spark arresters.* (Specification filed 23 November 1900.)

No. 300 of 1900.—Marion Milton Bailey. *Improvements in vehicle wheels.* (Specification filed 21 November 1900.)

Fee in respect of the continuance of an exclusive privilege -

4 (*a*) After the filing of the specification and before the expiration of the fourth year from the date of the filing thereof—

The sum of R50 for each of the above inventions.

No. 322 of 1899.—George Archibald Lowry. *Apparatus for making grass twine.* (Specification filed 24 November 1899.),

Fee in respect of the continuance of an exclusive privilege—

4 (*b*) After the expiration of the fourth year and before the expiration of the fifth year from the date of filing of the specification.

The sum of R50 for the above invention.

No. 150 of 1894.—Samuel Cleland Davidson. *Improvements in the process of withering or limping tea leaf in the course of its manufacture into black tea and in apparatus therefor.* (Specification filed 23 November 1894.)

Fee in respect of the continuance of an exclusive privilege—

4 (*g*) After the expiration of the ninth year and before the expiration of the tenth year from the date of the filing of the specification—

The sum of R100 for the above invention.

NOTICES.

All communications relating to Act V (the Inventions and Designs Act) of 1888 should be addressed to the "Secretary to the Government of India, Department of Revenue and Agriculture (PATENTS BRANCH), CALCUTTA."

The Office of the Secretary under the Inventions and Designs Act, 1888, will in future be open for the transaction of business from 11 A.M. to 3 P.M. on all days, except Sundays and gazetted holidays.

The Government of India are advised that, as trade marks are not "designs" within the meaning of the Act, they cannot be registered under Part II.

The fees payable under the fourth and sixth schedules are now collected in cash and applicants are warned that they must be responsible for any delay in cashing cheques.

Cheques and money orders will only be accepted if made payable *at Calcutta* to the Secretary under the Inventions and Designs Act.

Copies of the weekly notifications, and of the quarterly lists, of applications and specifications filed in the Secretary's office are now on sale to the public at one anna and eight annas a copy, respectively.

Attention is requested to the rules made by the Government on the 10th October 1895 in regard to the preparation of applications, specifications, and drawings.

All applications made under the Inventions and Designs Act, V of 1888, will from this date (December 19th, 1896) lie in the visitors' room of the Patents Office for ten days from the date of the *Gazette of India* in which their filing may have been notified: or, if the tenth day is a holiday, till the evening of the office day next following.

At the time of delivering or sending an application for leave to file a specification, the applicant shall cause a duplicate copy of the application to be delivered or sent therewith to the Secretary.

The Inventions and Designs Act (V of 1888), with the notifications and rules issued under its provisions and the notices of the office of Inventions and Designs, to which is added an explanatory memorandum for the guidance of persons applying for protection of Inventions and Designs. Royal 8vo volumes, paper cover, 13 annas or 1*s*. 1*d*. Postage extra. To be had of the Superintendent, Government Printing, Hastings Street, Calcutta, or of the Superintendent, Patents Branch, Revenue and Agriculture Department, Government Place, West, Calcutta.

H. G. GRAVES,
Secretary under the Inventions and Designs Act, V of 1888.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 2nd March 1905.

Abstract of the accounts of the Department of Issue of Paper Currency on the 28th February 1905.

	Total amount of notes in Circulation.			Reserve in Coin and Bullion.				
	In Reserve Treasuries.	Elsewhere.	Total.	Silver Coin.	Gold Coin and Bullion	Gold held in England under Act VIII of 1900.	Silver held as security for notes under Act VIII of 1900	Total
	R	R	R	R	R	R	R	R
Calcutta	1,02,50,000	15,01,73,340	16,64,23,340	2,30,07,754	*11,58,27,405	..	†62,25,328	14,59,60,487
Allahabad	...	1,40,47,550	1,40,47,550	91,76,740	16,90 380	..	...	1,08,67,120
Lahore	...	2,49,27,040	2,49,27,040	92 32,380	45,41,452	.	...	1,37,73,832
Bombay	50,19,705	9,31 05,755	9 81,25,460	1,60,58 739	3,26,44,994	...	1,25,25,887	6,12,29 620
Karachi	...	80,27,870	80 27,870	38 09 650	7,35,660	...	...	45 45 510
Madras	47,69,705	3,96,23,255	4,43,92,960	1,69,85 530	79,29 510	.	...	2 49,15,040
Calicut	...	12,71,100	12,71,100	10,96,860	90 000	...	..	11,86,800
Rangoon	...	2,01,04,615	2,01,04,015	1,27,26,215	21,66,405	..	.	1,48,92,620
	2,00 39 410	35,72,81,425	37,73,20,835					
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue			*Nil*					
Total R			37,73,20 835	9 29,93,868	16,56,25,806	...	1,87,51,215	27,73,70,889
Deduct—Amount due on Bills drawn by one circle on another								50,000
Net Total R								27,73,20,889
Price paid for Government Securities of the nominal value of R10,20,81,500 held under section 19 of the Indian Paper Currency Act XX of 1882								9,99,99,946
Grand Total R								37,73,20,835

* R30,03,940 (£200,330) was transferred in gold from the Gold Reserve Fund to the Paper Currency Reserve on the 23rd February 1905.

† In addition to this about 100 lakhs of tolas of silver have been purchased from Treasury Funds for immediate coinage into rupees.

A. F. COX,
Head Commissioner of Paper Currency.

BOARD OF EXAMINERS.

NOTICES.

Specimens of Persian Manuscripts for the use of candidates for the Degree of Honour and High Proficiency examinations in Persian, published in facsimile by the Board of Examiners, Fort William, under the authority of the Government of India. Price R6. Forwarded V.-P. P., on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

For the convenience of Civil and Military officers desirous of appearing for examination in oriental languages, the Board of Examiners will in future publish periodically a collection of specimen papers set for the examinations held by them.* Collections of papers for 1902-1903 and 1903-1904 are ready for sale. Price R3 per copy and may be obtained on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

* *N.B.*—The languages in which specimen papers are published are :—
Arabic, Bengali, Hindi, Persian, Sanskrit, Urdu.

GEORGE RANKING, M.D.,
Lieut.-Col., I.M.S.,
Secretary, Board of Examiners.

BANK OF BENGAL—PUBLIC DEBT OFFICE.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 28th February 1905.

PARTICULARS.	3 PER CENT. OF 1896-97.	3½ PER CENT. LOANS							4 PER CENT. LOANS							4½ PER CENT. LOANS			GRAND TOTAL.
		of 1842-43.	of 1854-55.	of 1865.	of 1879.	of 1893-94.	of 1900-01.	TOTAL.	of 1832-33.	of 1835-36.	of 1842-43.	of 1854-55.	Transfer of 1865.	Reduced 4 per cent. Loan of 1879.	TOTAL.	of 1870.	TRANSFER LOAN OF 1879, 4½ PER CENT. PORTION.	TOTAL.	
Balance of 15th February 1905	92,46,500	1,63,67,000	10,18,66,500	2,23,91,500	1,24,95,800	...	24,35,700	15,55,57,500	6,934	5,000	...	3,500	40,800	2,500	58,734	5,000	29,500	34,500	16,48,97,234
Add— Amount of transferred to London in	..	...	...	...	...	...	...	...		..	..	..	..	..	..	...	...	...	...
Amount enfaced at Madras up to 20th February 1905	...	...	700	2,500	...		5,000	8,200	...	..	..	..	..	.	..	..	...	..	8,200
Amount enfaced at Bombay up to 25th February 1905	...	16,500	8,000	15,900	6,900	.	11,000	58,300	...	.	.	..	.	..		..	..	..	58,300
Amount enfaced at Calcutta between 16th and 28th February 1905	...	...	4,25,100	6,000	...	.	...	4,31,100	...	.			.		.	.	.	...	4,31,100
	92 45,500	1,63,83,500	10,23,00,300	2,24,15,900	1,25,02,700	...	24,52,700	15,60,55,100	6,934	5,000	...	3,500	40,800	2,500	58,734	5,000	29,500	34,500	16,53,94,834
Deduct— Amount written off in the London Registers	...	1,83,800	10,000	27,000	52,000	...	25,000	2,97,800	.	.	...	...	..	...	...		...	..	2,97,800
Balance on 28th February 1905	92,46,500	1,61,99,700	10,22,90,300	2,23,88,900	1,24,50,700	...	24,27,700	15,57,57,300	6,934	5,000	.	3,500	40,800	2,500	58,734	5,000	29,500	34,500	16,50,97,034

NOTE.—From 9th June 1867 to 31st Dec. 1904 enfaced from India 11,305 lakhs, re-transferred from London 10,999 lakhs.
" 1st Jan. 1905 " 15th Jan. 1905 ditto .. ditto 11 "
" 16th " " " 31st " " ditto 16 lakhs. ditto 5 "
" 1st Feb. " " 15th Feb. " ditto 7 " ditto 15 "
" 16th " " " 28th " " ditto 5 " ditto 3 "

11,333 lakhs. 11,033 lakhs.
11,030 "

Balance against India . 300 lakhs.

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, the 2nd March 1905.

W. D. CRUICKSHANK,
Secretary and Treasurer.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 28th February 1905.

LIABILITIES.	R	a.	p.	ASSETS.	R	a.	p.
Capital paid up	2,00,00,000	0	0	Government Securities	1,12,83,337	14	4
				Other authorised Investments	83,67,717	11	10
Reserve Fund	1,32,00,000	0	0	Loans on Government and other authorised Securities	3,30,17,448	1	1
Public Deposits at Head Office R 78,24,112 a. 15 p. 3; Public Deposits at Branches R 78,40,301 a. 10 p. 3	1,56,64,414	9	6	Accounts of Credit on Government and other authorised Securities	2,23,67,586	2	10
				Bills discounted and purchased	3,71,04,361	9	8
				Balances with other Banks	15,93,000	5	2
				Bullion	...		
				Dead Stock	18,08,948	2	9
				Stamps	14,250	14	4
				Sundries	13,67,871	2	0
Other Deposits at Head Office and Branches	10,84,54,369	1	9		11,69,24,522	0	0
Bank Post Bills, etc.	21,87,391	5	7				
Sundries	23,28,949	15	4	Cash and Currency Notes at Head Office R *2,38,69,056 a. 0 p. 8; Cash and Currency Notes at Branches R †2,10,41,546 a. 15 p. 6	4,49,10,603	0	2
RUPEES	16,18,35,125	0	2	RUPEES	16,18,35,125	0	2

* Includes Sovs. and ½ Sovs., value R 2,86,245 0 0
† Do. do. do. „ 2,01,070 0 0
R4,87,315 0 0

BANK OF BENGAL;
Calcutta, the 2nd March 1905.

H. F. FRESHWATER,
Chief Accountant.

By order of the Directors,
W. D. CRUICKSHANK,
Secretary and Treasurer.

Rate for Demand Loans 7 per cent.
Percentage 34·91.

DIRECTOR-GENERAL, INDIAN MEDICAL SERVICE.

NOTIFICATION.

Simla, the 24th February 1905.

No. 7.—Third grade Civil Assistant Surgeon Baidya Nath Bysack of the Imperial Establishment having passed the prescribed Septennial Examination is promoted to the 2nd grade, with effect from the 10th February 1904.

E. ROBERTS, M.B., Major, I.M.S.,
for Director-General, Indian Medical Service.

GOVERNMENT CINCHONA FEBRIFUGE.

Cinchona Febrifuge can be purchased by all Government officers, wholesale buyer taking *five pounds* and upwards at a time, and the General Public, from the Superintendent, Botanic Garden, Calcutta, at the following rates:—

	Government officers. R	General public. R	Postage extra. Annas.
1-pound tin	7-8	9	8
½ „	3-12	4-8	6
¼ „	1-14	2-4	4

RESIDENT IN MYSORE.

Catalogue of Books printed in the Civil and Military Station, Bangalore, and registered under the provisions of Act XXV of 1867 during the quarter ending 31st December 1904.

Title in full.	Language in which the book is written.	Name of the Author, Translator, or Editor of the book or any part thereof.	Subject.	Place of printing and place of publication	Name or firm of the printer and the name or firm of the publisher	Date of issue from the Press or of the publication	Number of sheets, leaves, or pages.	Size.	1st, 2nd, or other number of edition	Number of copies of which the edition consists.	Whether printed or lithographed.	Price.	Name and residence of proprietor of copyright or any portion thereof.	Date on which the copyright was registered.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
												R. a. p.			
In the Vernacular spoken in the station.															
Ashari-Durgahis	Urdu	Mahomed Durgahi Sahib (deceased)	Poetical Work.	Firdosi Press, Civil and Military Station, Bangalore	Syed Aminudeen Firdosi Press	6th September 1904	240 pages	8vo.	1st edition	1,000	Printed at Firdosi Press	1 0 0	Syed Aminudeen, Proprietor of the Firdosi Press, Civil and Military Station, Bangalore.	Registered on the 3rd October 1904	A poetical work containing moral principles intended for Mussalmans only.

THE RESIDENT'S OFFICE,
Dated Bangalore, the 21st January 1905.

R. M. KING,
First Assistant to the Resident.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 4th December 1901.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen.
5. Press workers.
6. Photo-Mechanical workers.
7. Mechanical apprentices.
8. Metal and wood carvers.

E. ATKINSON, Major, R.E.,
Principal, Thomason College.

THE HONOURABLE THE CHIEF COMMISSIONER OF AJMER-MERWARA.

NOTIFICATION.

Camp, the 24th February 1905.

No. 584-*C*—401-*A*.—Under the authority conferred by section 12 of the Indian Petroleum Act, 1899 (VIII of 1899), and in supersession of this office Notification No. 75—401-A, dated the 27th January 1903, the Honourable the Chief Commissioner of Ajmer-Merwara is pleased to authorize the undermentioned officers to exercise the powers specified below within the areas noted:—

Officers.	Areas.
1. Chief Inspector and Inspector of Explosives .	All parts of Ajmer-Merwara.
2. District Magistrates	Their respective districts.
3. Any Subordinate Magistrate empowered by the District Magistrate in this behalf.	The area subject to his jurisdiction.
4. Any Police Officer not below the rank of Inspector	The area over which his authority extends.

(*a*) to exercise the powers prescribed in section 12 of the Indian Petroleum Act, 1899, (VIII of 1899);

(*b*) to enter, inspect and examine any place, carriage, or vessel in which petroleum is being possessed, stored, transported, or imported under a license granted under the Indian Petroleum Act, 1899 (VIII of 1899), or in which they have reason to believe that petroleum has been or is being possessed, stored, transported, or imported, in contravention of that Act, or of the rules made under that Act;

(*c*) to search for petroleum therein, and

(*d*) to take samples of the petroleum found therein on payment of the value thereof.

By order,

C. C. WATSON,
First Assistant to the Agent to the Governor-General, Rajputana, and Chief Commissioner, Ajmer-Merwara.

MILITARY ACCOUNTS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 25th February 1905.

No. 47.—The undermentioned officer has been granted an extension of leave by the Secretary of State for India:—

Lieutenant-Colonel G. W. S. Fryer, I.A., Military Accountant, 2nd class, (p. a.) for six months.

The 2nd March 1905.

No. 48.—Captain R. de S. Dudgeon, I.A., Assistant Military Accountant, 1st class, is granted one year's leave to proceed out of India on private affairs, under the leave rules of 1886 for the Indian Army; with effect from the 14th June 1904. Pension service 12th year commenced 3rd September 1903.

Notification No. 31, dated Simla, the 16th July 1904, is cancelled.

H. F. S. RAMSDEN, Lieut.-Col.,
Officiating Accountant General, Military Department.

NORTHERN INDIA SALT REVENUE DEPARTMENT.

NOTIFICATION.

Agra, the 2nd February 1905.

No. 275.—Mr. A. G. O. Howard, Superintendent of the Warthganj Depôt at Khewrah in the *cis*-Indus and Kalabagh Mines Division, is granted privilege leave for one month from the 14th February 1905.

R. M. DANE,
Commissioner, Northern India Salt Revenue.

CURRENCY NOTES.

The following Currency Notes of the Bombay Circle are stated to have been lost, and payment of their value has been claimed by the person whose name is placed against the numbers; any other person claming a right to them, is warned to communicate at once with the undersigned:—

Notes wholly lost

Register No.	No. of Notes.	Value. R	Name of Claimant.
W.-23 of 1887	M.-85—56630	100	Mr. Dashrath Bhogilal Khadia, Sutarwadas Street Ahmedabad.
	„ 75265	100	

L. LORYAN,
Assistant Accountant General,
Paper Currency, Bombay.

PAPER CURRENCY DEPARTMENT;
Bombay, the 27th February 1905.

CURRENCY NOTES.

The following Currency Note of the Lahore Circle is stated to have been destroyed, and payment of its value has been claimed by the person whose name is placed against the number; any other person claiming a right to it, is warned to communicate at once with the undersigned:—

Notes wholly lost or destroyed.

Register No.	No. of Notes.	Value. R	Name of claimant.
W.-92 of 1879	E.-13—17721	100	Mrs. H. L. Wolfe, care of S. L. Wolfe, Esq., Water Works, Kasauli.

H. BHIMASENA RAU,
Currency Officer.

PAPER CURRENCY OFFICE;
Lahore, the 24th February 1905.

REPORTS OF DESERTION.

Report of a Deserter or Absentee without leave from the Corps of 91 Company (H. B.), Royal Garrison Artillery, dated at Roorkee this 28th day of February 1905.

Number, Rank, and Name—89440, Sergeant Thomas Harris.
Age—35 years and 1 month.
Height—5 feet 7⅝ inches.
Colour of - Complexion, fair; hair, black; eyes, grey.
Trade—Turner.
Date of enlistment—17th March 1892.
Place of enlistment—London.
Parish and County in which born—Hammersmith, Middlesex.
Date of desertion or absence—27th February 1905.
Place of desertion or absence—Roorkee.
Marks—*Nil*.
Under 13 years' service.

G. B. SMITH, Lieut.-Colonel,
Commanding Royal Garrison Artillery, Roorkee.

Report of a Deserter or Absentee without leave from the 2nd Battalion, East Surrey Regiment of Infantry, dated at Sitapur, this 22nd day of February 1905.

Number, Rank, and Name—7631, Private Ralph James Ford.
Age—20 years and 7 months.
Height—5 feet 4½ inches.
Colour of—Complexion, fresh; hair, brown; eyes, hazel.
Trade—Labourer.
Date of enlistment—29th December 1902.
Place of enlistment—London.
Parish and County in which born—Bobbing, Tunbridge Wells, Kent.
Date of desertion or absence—16th December 1905.
Place of desertion or absence—Sitapur.
Marks—Scar left eyebrow, mole left shoulder.
Under 3 years' service.

B. DUNSTERVILLE, Lieut.-Colonel,
Commanding 2nd Battalion, East Surrey Regiment.

Report of a Deserter or Absentee without leave from the 2nd Battalion, East Surrey Regiment of Infantry, dated at Sitapur, this 22nd day of February 1905.

Number, Rank, and Name—6836, Private Mark William Whitaker.
Age—26 years and 6 months.
Height—5 feet 4½ inches.
Colour of—Complexion, fresh; hair, brown; eyes, blue.
Trade—Painter.
Date of enlistment—9th January 1901.
Place of enlistment—London.
Parish and County in which born—Islington, London, Middlesex.
Date of desertion or absence—16th February 1905.
Place of desertion or absence—Sitapur.
Marks—Scars right elbow, forearm, abdomen.
Under 5 years' service.

B. DUNSTERVILLE, Lieut.-Colonel,
Commanding 2nd Battalion, East Surrey Regiment.

Report of a Deserter or Absentee without leave from the 1st Battalion, the King's Liverpool Regiment of Infantry, dated at Rangoon, this 22nd day of February 1905.

Number, Rank, and Name—8261, Private Patrick Molloy.
Age—23 years and 4 months.
Height—5 feet 5¾ inches.
Colour of—Complexion, fresh; hair, black; eyes, blue.
Trade—Navvy.
Date of enlistment—31st October 1902.
Place of enlistment—Liverpool.
Parish and County in which born—Castlebar, Co. Mayo, Ireland.
Date of desertion or absence—17th February 1905.
Place of desertion or absence—Rangoon.
Marks—*Nil*.
Under 3 years' service.

A. W. H. TRIPP, Lieut.-Colonel,
Commanding 1st Battalion, the King's Liverpool Regiment.

ROYAL INDIAN MARINE.

NOTIFICATION.

FURLOUGH AND LEAVE.

Bombay, the 23rd February 1905.

No. 10.—The undermentioned officer was permitted to proceed on leave in India on private affairs, under the leave rules contained in paragraph 131, Marine Regulations, India, Volume I, Part II, the specified period to count from the date of being struck off duty:—

Lieutenant E. G. Mills, Assistant Surveyor, 3rd class, Marine Survey of India, for seven months and one day.

G. H. HEWETT,
Director, Royal Indian Marine.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 25th February 1905.

No. 529-*Ap.*—Mr. W. A. Sutherland, Superintendent, Railway Mail Service, 2nd grade, is granted privilege leave for three months, with effect from the 21st February 1905.

The following officiating appointments are made during his absence on privilege leave, or until further orders:—

Rai Saligram Bahadur, Superintendent, Railway Mail Service, 3rd grade, to act in the 2nd grade;

Mr. F. J. Baker, Superintendent, Railway Mail Service, 4th grade, to act in the 3rd grade;

Mr. E. M. Duhan, Superintendent, Railway Mail Service, 5th grade, to act in the 4th grade;

Babu Braj Bhusan Lall, B.A., to act as Superintendent, Railway Mail Service, 5th grade.

The 2nd March 1905.

No. 558-*Ap.*—Mr. J. S. Goss, officiating Postmaster, Agra, is granted privilege leave for one month, with effect from the 1st March 1905, or from the date on which he may avail himself of it.

Babu Kalicharan is appointed to act as Postmaster, Agra, during the absence on privilege leave of Mr. J. S. Goss, or until further orders.

A. U. FANSHAWE,
Director-General of the Post Office of India.

TELEGRAPH DEPARTMENT.

REGISTERED TELEGRAPH ADDRESSES.

It is notified that a list of the full and the abbreviated addresses of firms and individuals who desire them to be published will be found in Sections XI (A) and XI (B) of the Indian Telegraph Guide, January 1905 issue, which may be purchased at any Government Telegraph Office or from the Superintendent, Check Office, Calcutta. Price four annas.

NOTIFICATIONS.

Calcutta, the 2nd March 1905.

No. 69.—Under the conditions of Public Works Department Resolution No. 922-T. E., dated the 6th July 1903, the following permanent promotion in the Superior Establishment of the Telegraph Department is sanctioned, with effect from the date specified :—

Name.	From	To	Date.
Baba Sunder Singh .	Assistant Superintendent, 3rd grade.	Assistant Superintendent, 2nd grade.	1st January 1905.

The 3rd March 1905.

No. 71.—Mr. B. A. Berry, Traffic Sub-Assistant Superintendent, is permitted to return to duty from the forenoon of the 27th of January 1905, on cancellation of the unexpired portion of the combined leave of 15 months granted to him from the 18th of January 1904.

S. H. C. HUTCHINSON,
Director-General of Telegraphs.

The 2nd March 1905.

No. 70.—Offices reported opened and closed during the week ending 25th February 1905 :—

Name of Office.	Where situated.	Date.	REMARKS.
	Government Telegraph Offices.		
Calcutta Hastings House	Bengal	20th February .	Closed.
Yellanahalli . . .	Madras	22nd February .	Opened.
	Railway Telegraph Offices.		
Harinagar . . .	Bengal and North-Western Railway .	16th February .	Opened.
Jaynagar . . .	Ditto .	16th February .	Ditto.
Khajauli . . .	Ditto .	16th February .	Ditto.
Madhubani . . .	Ditto .	16th February .	Ditto.
Pandaul . . .	Ditto .	16th February .	Ditto.
Rajnagar . . .	Ditto .	16th February .	Ditto.
Sapekhati . . .	Assam Bengal Railway . . .	7th February . .	Ditto.

R. O. LEES,
Offg. Director, Traffic Branch.

THE HONOURABLE THE AGENT TO THE GOVERNOR-GENERAL AND CHIEF COMMISSIONER, NORTH-WEST FRONTIER PROVINCE.

NOTIFICATIONS.

Peshawar, the 24th February 1905.

No. 40.—Mr. S. W. Gracey, I.C.S., District Judge, Peshawar, is granted privilege leave of absence for one month and five days, under Article 260 of the Civil Service Regulations, combined with furlough for one year, seven months and twenty-five days, under Articles 233 and 308 (*b*) of those Regulations, with effect from the 13th February 1905.

No. 41.—On relinquishing charge of the duties of Officiating Deputy Commissioner, Peshawar, Mr. P. J. G. Pipon, I.C.S., is appointed to officiate as District Judge, Peshawar, *vice* Mr. S. W. Gracey, I.C.S., granted leave, and assumed charge of his duties on the afternoon of the 11th February 1905.

By order,

F. W. JOHNSTON,

Secretary to the Chief Commissioner,
N.-W. F. Province.

The 25th February 1905.

No. 42.—The next half-yearly examination in the Pushtu language by the Higher Standard will be held at Peshawar, Dera Ismail Khan, Gilgit, Chitral and Mian Mir, on Monday, the 3rd April 1905, and following day.

The examination for Tahsildars, Naib-Tahsildars and subordinate officers of the Police and Irrigation Departments will be held at Peshawar and Dera Ismail Khan on the 5th April 1905.

The 28th February 1905.

No. 45.—Lieutenant C. A. Gill, I.M.S., assumed charge of the Civil Medical duties of the Dera Ismail Khan District on the afternoon of the 13th of February 1905, relieving Lieutenant W. Tarr, I.M.S.

No. 46.—The Honourable the Chief Commissioner, North-West Frontier Province, is pleased to direct that in consequence of their misconduct the inhabitants of the villages of Karrak, Kanda Karrak, Khusra, Kandoo Khel, Kamangarh, Ghundi Mira Khan Khel, Shamshakki and Dilli Mela and Maidan, Khwara and Urmazai Bandas of Shinewa Guddi Khel in the Kohat District, shall be charged for a period of one year with the cost of maintaining additional Police, as follows :—

No.	Rank.	Grade.	Pay of grade.	Monthly pay.	Annual cost.		
			R	R	R	a.	p.
1	Deputy Inspector	3rd	50	50	600	0	0
1	Sergeant	1st	25	25	300	0	0
1	Ditto	2nd	16	16	192	0	0
1	Ditto	3rd	12	12	144	0	0
24	Foot constables	1st	7	168	2,016	0	0
				Salary	3,252	0	0
				Clothing	135	0	0
				Contingencies	338	11	2
				Pensionary charges	271	0	0
				Hutting	244	0	0
				Travelling expenses	360	0	0
				TOTAL	4,600	11	2

By order,

T. COPELAND,

Assistant Secretary to the Chief Commissioner,
N.-W. F. Province.

RESUMPTION OF CHARGE.

The 22nd February 1905.

No. 39.—On return from the privilege leave granted to him in Notification No. 28, dated the 6th February 1905, Bakhshi Ghani Sham Das, Extra Assistant Commissioner and Revenue Assistant, Peshawar, resumed charge of his duties on the forenoon of the 1st February 1905.

The 27th February 1905.

No. 43.—On return from the leave granted to him in Notification No. 290-N., dated the 24th June 1904, Major W. E. Venour, I.A., resumed charge of his duties as 2nd-in-Command, 1st Battalion, Khyber Rifles, on the afternoon of the 14th February 1905, relieving Lieutenant S. F. Muspratt, I.A.

LEAVE.

The 27th February 1905.

No. 44.—Lieutenant J. L. Costello, I.A., Adjutant and Quarter Master, 2nd Battalion' Khyber Rifles is granted sixty days' privilege leave, under Article 659, Army Regulations, India, Volume I, Part I, with effect from the afternoon of the 16th February 1905.

By order,

F. W. JOHNSTON,

Secretary to the Chief Commissioner,
N.-W. F. Province.

NORTH-WEST FRONTIER PROVINCE—MEDICAL DEPARTMENT.

Weekly Return of Births and Deaths registered at the undermentioned Municipal Towns in the North-West Frontier Province during the week ending Saturday, the 11th February 1905.

Number.	Districts.	Municipal Towns.	Population according to the Census of 1901.	Births.			Deaths.			Cause of death.								Infants under one year of age.			Ratio of births per 1,000 of population.	Ratio of deaths per 1,000 of population.	Number.
				Males.	Females.	Total.	Total.	Males.	Females.	Cholera.	Small-pox.	Plague.	Fever.	Dysentery and Diarrhœa.	Respiratory disease.	Injuries.	All other causes.	Males.	Females.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
1	Hazára	Abbottabad	3,395	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15	...	1
2	Hazára	Nawashahr	4,114	2	1	3	2	1	1	...	...	...	1	...	...	...	1	1	1	2	38	25	2
3	Hazára	Buffa	7,029	4	1	5	3	2	1	...	...	...	1	...	2	...	...	1	...	1	37	22	3
4	Hazára	Haripur	5,578	3	...	3	2	2	...	...	...	...	2	...	...	...	...	...	...	...	28	19	4
5	Peshâwar	Peshâwar	73,343	21	22	43	40	19	21	...	1	...	27	2	3	1	6	3	4	7	31	28	5
6	Kohat	Kohat	18,092	4	5	9	8	4	4	...	...	...	6	...	2	...	...	...	1	1	26	23	6
7	Bannu	Bannu	10,070	3	2	5	6	3	3	...	...	...	4	...	...	...	2	1	1	2	26	31	7
8	Bannu	Lakki	5,218	2	3	5	4	3	1	...	...	...	2	...	...	..	2	1	1	2	50	40	8
9	Dera Ismail Khan	Dera Ismail Khan	28,287	8	14	22	19	7	12	...	..	...	12	...	5	...	2	3	1	4	41	35	9
10	Dera Ismail Khan	Kulachi	9,125	1	1	2	2	...	2	...	...	...	1	...	...	...	1	...	...	...	11	11	10
		TOTAL	164,251	48	50	98	86	41	45	...	1	...	56	2	12	1	14	10	9	19	31	27	

Remarks by the Administrative Medical Officer, North-West Frontier Province, on the general health of the Municipal Towns during the week ending Saturday, the 11th February 1905.

Births and deaths in Municipal Towns.—In the 10 Municipal Towns, 98 births were registered (48 males and 50 females), giving a birth-rate of 31 *per mille* of population; 35 deaths were registered (41 males and 45 females), giving a death-rate of 27 *per mille* of population.

PAT. A. WEIR, LT.-COL., I.M.S.,
Administrative Medical Officer, North-West Frontier Province.

Peshawar, the 24th February 1905.

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 16TH TO 22ND FEBRUARY 1905.

(In Lakhs of Standard Tolas.)

Name of the Mints.	Coinage of British India Government Coins.												Coinage of British Dollars.		
	Receipts.				Coinage.			Balance of Bullion and Coin.							
	Purchased Silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native State coins.	Total.	New Rs. and small coin delivered to Treasuries and Currency Department.	New Rs. made over to Native States.	Total.	New coins ready for delivery.	Government Bullion.	Currency Bullion.	Withdrawn and uncurrent coins.	Total.	Receipt of Bullion for Dollar coinage.	Dollars coined and paid over.	Closing balance of Bullion.
Calcutta	...	1	...	1	20	...	20	7	32*	100	1	140	...	...	...
Bombay	26	3	...	29	22	...	22	3	41†	200	3	247	...	...	...

* Exclusive of 11 lakhs of purchased silver brought on the Mint premises but not yet received.
† Do. 2 do. do. do. do.

G. M. PORTER, Colonel, R.E.
Master of the Mint.

HIS MAJESTY'S MINT;
Calcutta, the 28th February 1905.

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 23RD TO 28TH FEBRUARY 1905.

(In Lakhs of Standard Tolas.)

Name of the Mints.	Coinage of British India Government Coins.												Coinage of British Dollars.		
	Receipts.				Coinage.			Balance of Bullion and Coin.							
	Purchased Silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native State coins.	Total.	New Rs. and small coin delivered to Treasuries and Currency Department.	New Rs. made over to Native States.	Total.	New coins ready for delivery.	Government Bullion.	Currency Bullion.	Withdrawn and uncurrent coins.	Total.	Receipt of Bullion for Dollar coinage.	Dollars coined and paid over.	Closing balance of Bullion.
Calcutta	2	14	...	16	13	...	13	6	28*	100	9	143	...	...	...
Bombay	2	11	...	13	16	...	16	5	28	200	11	244	...	...	...

* Exclusive of 9 lakhs of purchased silver brought on the Mint premises but not yet received.

G. M. PORTER, Colonel, R.E.,
Master of the Mint.

HIS MAJESTY'S MINT;
Calcutta, the 3rd March 1905.

ADMINISTRATOR-GENERAL OF BENGAL.

Notice of Deaths sent to the Administrator-General of Bengal under section 64 of Act II of 1874.

Name of Deceased.	Place of Death.	Date of Death.	By whom death reported and when.	REMARKS.
Mr. A. H. Imber, late an Assistant Engineer, Bengal and North-Western Railway.	On his way to Shikarpur.	24th October 1904	District Judge, Saran, on 16th December 1904.	No Will. No application.
Mr. Harry Joseph Orford, late a Manager of the Clive Printing Works, Calcutta.	Howrah General Hospital.	14th December 1904	John Muir of 24, Strand, Calcutta, on 16th December 1904.	Left no Will.
Mr. A. William Owen Davys, late of Paharghoomiah Tea Estate in the District of Darjeeling.	Paharghoomiah	28th December 1904	District Judge, Dinajpur, on 24th January 1905	No information regarding Will.
Mr. John Bailey Rushton, late a partner in the firm of Messrs. A. Tellery and Co. of Mirzapur.	Mirzapur	14th December 1904	District Judge, Mirzapur, on 25th January 1905.	The father of the deceased has applied for Letters of Administration.
Mr. W. Southon, late a Manager of the Rajputana Malwa Railway Co-operative Stores, Ajmer.	Bandikui	24th December 1904	District Judge, Ajmer-Merwara, on 28th January 1905.	Will left. No application.
Mr. Albert John Barrows, late an employee in the Traffic Department, North Western Railway.	Lahore	9th January 1905	District Judge, Lahore, on 31st January 1905.	The eldest son of the deceased has applied for Letters of Administration.
Mr. C. Wood, late of Chunar.	Chunar	19th January 1905	District Judge, Mirzapur, on 2nd February 1905.	Left a Will. Application for probate has been made by Mrs. E. C. Grant of Howrah.
Mr. Edwin Charles Deuet, late a cultivator in Mouza Poochi, District Jubbulpore.	......	30th October 1904	District Judge, Jubbulpore, on 6th February 1905.	No Will. No application.

HENRY T. HYDE,
Administrator-General of Bengal.

CALCUTTA;
The 20th February 1905.

AGENT TO THE GOVERNOR GENERAL IN CENTRAL INDIA.

NOTIFICATIONS.

Central India Agency, Indore, the 28th February 1905.

No. 2064.—In exercise of the powers conferred on him by section 97 of the Indore Residency Bazars Regulation, 1904 the Agent to the Governor General in Central India is pleased to declare that vaccination shall be compulsory in the Residency Bazar, with effect from the 1st February 1905.

No. 2065.—In exercise of the powers conferred by section 98 (2) (*l*), of the Indore Residency Bazars Regulation, 1904, the Agent to the Governor General in Central India is pleased to make the following rules for the regulation of compulsory vaccination within the Indore Residency Bazars.

RULES.

I. The area of the Indore Residency Bazar shall form one vaccination circle.

II. The premises of the Indore Charitable Hospital and such other place or places as may be determined on shall be deemed to be vaccination stations. A board shall be set up and maintained on such premises bearing the words "vaccination station" and setting forth for public information the names of the "public vaccinators" and the hours of their daily attendance at the station on vaccination duty.

III. The Residency Surgeon, Indore, shall *ex-officio* be Superintendent of Vaccination within the circle.

IV. Every public vaccinator shall possess a certificate of qualification under the seal and signature of the Residency Surgeon in the following form:—

"I hereby certify that I have examined and find him qualified for the office of public vaccinator."

Dated at

Residency Surgeon, Indore.

The of 190 .

Before granting such certificate the Residency Surgeon shall be assured of the soundness of the candidate's knowledge in regard to:—

(1) The vaccination operation.

(2) The characteristics of a good vesicle and cicatrice.

(3) The collection and preservation of lymph.

(4) The chief symptoms of small pox disease.

(5) The Vaccination Rules.

(6) The forms and certificates required under the rules.

V. The public vaccinators shall be appointed by the Superintendent of Vaccination, and may, in case of misconduct, be suspended or dismissed from office by him after he has recorded in writing reasons for his action.

VI. The hours of daily attendance of all public vaccinators at the vaccine station shlal be 8 A.M. to 10 A.M. and 4 P.M. to 6 P.M.

VII. All public vaccinators shall reside in the Indore Residency Bazar and shall be absent therefrom only for such periods of leave as may be granted by the Residency Surgeon.

VIII. The vaccination season shall extend from the 25th of October to the 25th of March.

IX. Public Vaccinators shall at all times, when engaged in the duties of their office, wear a badge in the form of a brass plate with the words "Public Vaccinator" engraved on it.

X. Public Vaccinators shall vaccinate children belonging to the Indore Residency Bazar at their homes at the request of a parent or guardian on payment of a fee of R0-4-0, or at the vaccination stations free of charge. They may also, with the approval of the Residency Surgeon, visit and vaccinate children residing beyond the Indore Residency Bazars.

XI. Certificates of vaccination shall be in the forms specified in Appendix A.

XII. Certificates of unfitness for vaccination shall be in the form specified in Appendix B.

XIII. The public vaccinator shall, on the day on which the vaccination is performed, issue to the parent or guardian of each child vaccinated by him a certificate of vaccination

in Form A, and shall complete the certificate on the day of examination. He shall also issue to the parent or guardian a certificate in Form B of unfitness for vaccination on account of every child found unfit on the day of its examination. All cases of reported unfitness for vaccination shall be referred by the Vaccinator to the Superintendent, without whose countersignature no certificate issued in Form B shall be valid.

Before final delivery of any certificate to a parent or guardian the public Vaccinator shall complete and sign the entries of the fly-leaf of the certificate, which shall remain bound in the book of such certificates.

Every public Vaccinator shall be provided with books of the above Forms (A and B).

XIV. The lymph used shall ordinarily be buffalo calf lymph, of which a sufficient supply shall be prepared and maintained at the vaccination station throughout the season.

Arm-to-arm vaccination should not be employed.

The lymph should be inserted on the cleansed site selected in at least four places. If the arm is selected and four insertions are made, these should be arranged in the form of a square or a diamond, with the deltoid insertion in the centre, the side of the square being about 1 inch long.

Vaccination needles and ivory points will be supplied to the public Vaccinator free of charge by the Residency Surgeon.

XV. A record should be kept of the number of perfect vaccine vesicles which have resulted in each case vaccinated.

XVI. The Bazar Authority shall take measures to prepare and keep the following registers in the forms appended to these rule :—

(*a*) A Register of infants born within the circle on or after the 1st November with record of vaccination or reason for non-vaccination. Each mohalla or quarter of the Residency Bazar shall be entered in a separate register (Form I).

(*b*) A Register of the names of children now resident in or brought into the Residency Bazar after the 1st November who have not been vaccinated, or who have not had small-pox, such children having resided in Residency Bazar for a month and being, if boys, under the age of 14 years, if girls, under the age of 8 years (Form II).

XVII. The General Register of Vaccination performed in the circle and forms of monthly returns will be supplied by the Bazar Authority.

XVIII. At the commencement of every vaccination season the Residency Magistrate shall cause a notice to be affixed, for public information, in every important portion or quarter of the circle as follows, the notice being translated into and printed in the Hindi and Urdu languages.

PUBLIC NOTICE. *Dated*

Hindi.	Urdu.
The public are hereby informed that the vaccination season of 19 commenced on the And this is to give notice that, in obedience to the law, every unvaccinated child of more than 6 months of age resident within the Indore Residency Bazar should be presented by its parent or guardian to the Superintendent of Vaccination for inspection, with a view to its vaccination if found in good health. *Residency Magistrate.*	

The Residency Magistrate may, at any time during the vaccination, direct the Public Crier to call attention to these notices.

XIX. A monthly statement of results of vaccination shall be submitted by the Superintendent to the Bazar Authority during the five months of the vaccination season in prescribed Departmental forms. The Superintendent shall submit to the Bazar Authority a figured statement of results for the season after its termination together with a concise report upon the working of the Vaccination Rules during the season.

XX. Notices which may be issued by the Superintendent of Vaccination to the parents or guardians neglecting to procure the vaccination of their children or to present them for inspection shall be in the following form :—

Notice under C. I. A. Notification No. of 1905.

To

(Name)____________of____________

(Address)________________________

The abovenamed (name) is required to present to the public vaccinator the undermentioned child (or children) on the________of________190 , for examination, with a view to the vaccination of such child (or children)____________(name or description of child or children).

Superintendent of Vaccination.

If such a notice has not been complied with, the Superintendent shall report the matter to the Residency Magistrate, who shall proceed in general accordance with section 18 of the Vaccination Act, 1880 (Act XIII of 1880).

APPENDIX A.

INDORE RESIDENCY BAZAR VACCINATION CIRCLE.

Fly leaf.

Certificates of Vaccination.

Issued on the ________ of ________ 19

Register No.

	Vaccinated child.			Parent or Guardian.				
Register No.	Name.	Sex.	Age.	Name.	Caste.	Place of abode.		Result of operation.

Result (successful, unsuccessful, or unsuccessful for the third time).
Record of instructions.

NOTE.—The child herein mentioned is to be presented with this certificate for examination on

Public Vaccinator.

Certified that the above is a true account of the vaccination it records.

Public Vaccinators.

This certificate was given to ________
with instructions to ________

Superintendent of Vaccination.

Public Vaccinator.

APPENDIX B.

INDORE RESIDENCY BAZAR VACCINATION CIRCLE.

No.
Date.

19

Name of child.

	Child.			Parent or Guardian.			Instructions.
No.	Name.	Sex.	Age.	Name.	Caste.	Place of abode.	

Cause of unfitness.

I hereby certify that the above mentioned child was presented to me for vaccination this day and found unfit for vaccination ________
for a period of ________
by reason of ________

Countersigned.

Instructions.

Superintendent of Vaccination.

Public Vaccinator.

FORM I.

Vaccination Register of infants born in the ________________ Mohalla of ________________ Vaccination Circle.

Serial number.	Place of abode in Mohalla.	Name of parent or guardian.	Name, sex and caste of child.	Date of birth.	Number in General Vaccination Register.	Date of vaccination.	AGE AT TIME OF VACCINATION.		RESULT OF VACCINATION.			RE-VACCINATION.			CAUSE OF NON-VACCINATION.				Initials of Vaccinators.	Initials of Inspecting Officer.
							Under one year.	Above one and under six years.	Successful.	Unsuccessful.	Unknown.	Date.	Successful.	Unsuccessful.	Leaving Indore Residency Bazar with date.	Certificate number. Sickness.	Certificate number. Insusceptibility.	Death with date.		

FORM II.

Register of the names of boys of less than 14 years of age and of girls of less than 8 years of age now resident in or hereafter brought into the ________________ Vaccination Circle who have not been vaccinated or have not had small-pox disease.

Serial Number.	Place of abode and Mohalla.	Name of parent or guardian.	Name, sex and caste of child.	Date of Registration.	Number in General Vaccination Register.	Date of vaccination.	AGE AT TIME OF VACCINATION.		RESULT OF VACCINATION.			RE-VACCINATION.			CAUSE OF NON-VACCINATION.				Initials of Vaccinator.	Initials of Inspecting Officer.
							Under one year.	Above one and under six years.	Successful.	Unsuccessful.	Unknown.	Date.	Successful.	Unsuccessful.	Leaving Indore Residency Bazar with date.	Certificate number. Sickness.	Certificate number. Insusceptibility.	Death with date.		

By order,

L. W. REYNOLDS,

for First Assistant to the Agent to the Governor General in Central India.

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The Bengal Code, Volume I, 3rd Edition, 1905 (Now ready). Cloth. Super Royal. Price all 5 Volumes R30 or 45*s.* Vol I. R6 or 9*s* (8*a*)

HOME DEPARTMENT.

Imperial Library List of Additions, January 1905. Nos. 5 and 6. Foolscap. Paper cover. As. 6 or 9*d.* (2*a*) each.

Quarterly List of Officers in the Departments of the Government of India, January to March 1905. Foolscap. Paper cover. 4*a.* or 5*d.* (1*a*)

REVENUE AND AGRICULTURE DEPARTMENT.

Annual Administration Report of the Civil Veterinary Department in India for the official year 1903-1904 Foolscap. Paper cover. 12*a.* or 1*s.* (2*a.*)

Records of the Botanical Survey of India, Vol. IV, No. 1 (An Epitome of the British Indian Species of Impatients by Sir J. D Hooker, G.C.S.I., C.B., F.R.S. Part I. Royal 8vo. Paper cover. 3*a.* or 4*d.* (1*a.*)

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Archæological Survey of India. Annual Report 1902-03. Super Royal. Cloth. R20 or £1-10 (R1-2*a*.)

FOREIGN DEPARTMENT.

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List of Officers in the Finance and Commerce Department corrected to 1st December 1904, January 1905. As. 4 or 5*d*. (1*a*.) each.

STATISTICAL DEPARTMENT.

Sea-Borne Trade and Navigation Accounts of British India for the month of November 1904. No. 8 of 1904-1905. Royal 8vo. Stitched. 8*a*. or 9*d*. (2*a*.)
Accounts of the External Land Trade of British India for the month of September, October, 1904. No. 67 of 1904-1905. Royal 8vo. Stitched. 8*a*. or 9*d*. (2*a*.) each.
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Financial and Commercial Statistics of British India. 11 issue. 1904. Super Royal. Paper cover. R4 or 6*s*. (12*a*.)
Tariff Schedules, 1905. Royal 8vo. Stitched. 6*a*. or 7*d*. (1*a*.)

PUBLIC WORKS DEPARTMENT.

Public Works Department Classified List and Distribution of Establishment corrected up to 31st December 1904. Super Royal 8vo. Paper cover. R2 or 3*s*. (4*a*.)
***Selections from the Records of the Government of India in the Public Works Department, No. CCXXXVIII.—Relative Merits of Broad and Metre Gauge Lines of Railway.** Foolscap. Board. 4*a*. or 5*d*. (1*a*. 6*p*.)

LIST OF BOOKS PUBLISHED FROM JULY TO 31st DECEMBER 1904.

LEGISLATIVE DEPARTMENT.

The Indian Registration Act, 1877 (III of 1877), as modified up to 1st April, 1900, with foot notes brought down to 1st November, 1902. 11*a*. (2*a*.)
The Indian Emigration Act, 1883 (XXI of 1883), as modified up to 1st December, 1902. (11*a*.)
Act XXX of 1852. An Act for the Naturalization of Aliens. As modified up to 1st December, 1902. 2*a*. (1*a*.)
Act V of 1861. The Police Act, 1861. As modified up to 7th March, 1903. 7*a*. 6*p*. (1*a*.)
Act X of 1873. The Indian Oaths Act. As modified up to 1st February, 1903. 3*a* 9*p* (1*a*.)
Act XIX of 1883. The Land Improvement Loans Act, 1883. As modified up to 1st February, 1903. 2*a*. 6*p*. (1*a*.)
Act XII of 1884. The Agriculturists' Loans Act, 1884. As modified up to the 15th December, 1896, and with foot-notes brought down to the 1st February, 1903. 2*a* (1*a*)
Act IX of 1890. The Indian Railways Act, 1890. As modified up to 1st May, 1896, with foot-notes brought down to 1st January, 1903. 15*a* (3*a*.)
Act XXXIV of 1850. The State Prisoners Act, 1850. As modified up to 30th April, 1903. 2*a*. 6*p*. (1*a*.)
Act XXXIV of 1858. The Lunacy (Supreme Courts) Act, 1858. As modified up to 30th April, 1903. 4*a*. 3*p*. (1*a*.)
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Act III of 1865. The Carriers Act, 1865. As modified up to 31st May, 1903. 3*a*. (1*a*.)
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Act No. XII of 1855 (Legal Representatives Suits) as modified up to 1st November, 1904. 1*a*. 6*p*. (1*a*.)
Act No. IX of 1860 (Employers and Workmen (Disputes)), as modified up to 1st December, 1904. 1*a*. 6*p*. (1*a*.)
Act No. XXI of 1860 (Societies Registration), as modified up to 1st December, 1904. 2*a*. 9*p*. (1*a*.)
The Punjab Laws Act, 1872 (IV of 1872), as modified up to 1st November 1904. 7*a*. (1*a*.)
The Indian Christian Marriage Act, 1872 (XV of 1872), as modified up to the 1st December, 1904. 10*a*. (1*a*.)
Act No. X of 1891 (Indian Penal Code Amendment), as modified up to 1st December, 1904. 1*a*. (1*a*.)
The Indian Petroleum Act, 1899 (VIII of 1899), as modified up to the 1st December, 1904. 7*a*. (1*a*.)

The Indian Extradition Act, 1903 (XV of 1903), as modified up to 1st December, 1904. 5a. 6p. (1a.)

Act V of 1869. The Indian Articles of War, as modified up to 1st December, 1904. Royal 8vo. Stitched. R1-2a. (3a.)

Act XV of 1881. The Indian Factories Act, 1881, as modified up to the 1st December, 1904. Royal 8vo. Stitched. 5a. 6p. (1a. 6p.)

Act V of 1883. The Indian Merchant Shipping Act, 1883, as modified up to the 1st December, 1904. Royal 8vo. Stitched. 6a. (1a.)

HOME DEPARTMENT.

Quarterly List of Officers in the Departments of the Government of India, July to September 1904. Foolscap. Paper cover. 4a. or 5d. (1a.)

The Fauna of British India, including Ceylon and Burma. Rhynchota, Vol. II, Part II. (Heteroptera). By W. L. Distant. Super Royal 8vo. Paper cover. R7-8 or 10s. (4a.)

Linguistic Survey of India, Vol. III, Tibeto-Burman Family, Part II, Specimens of the Bodo, Naga and Kachin Groups. Compiled and edited by G. A. Grierson, C.I.E., Ph. D., D.Litt., I.C.S. (Retd.) Super Royal 4to. Cloth. R6-8a. or 9s. 9d. (R1.) Paper cover. R5 or 7s. 6d. (14a.)

Report on the Administration of Civil Justice in Assam during the year 1903. Foolscap. Paper cover. R1 or 1s. 6d. (2a.)

***Report on the Administration of Criminal Justice in Assam during the year 1903.** Foolscap. Paper cover. R1 or 1s. 6d. (2a.)

Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India. Specificity of Anti-venomous Sera (second communication), by Captain Geo. Lamb, M.D. (Glasg.), I.M.S. New series. No. 10. Super Royal 4to. Limp cover. 8a. or 9d. (3a.)

Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India. On a parasite found in persons suffering from enlargement of the spleen in India, by Lieut. S. R. Christophers, M.B., I.M.S. New series. No. 11. Super-Royal 4to. Limp cover. R2 or 3s. (3a.)

Report on the Administration of Criminal Justice in Lower Provinces of Bengal during the year 1903. Foolscap. Paper cover. R1 or 1s. 6d. (2a.)

Imperial Library List of Additions, September to December 1904, No. 1-4. Foolscap. Paper cover. As. 8 or 9d. (2a.) each.

Report on the Administration of Civil Justice in the Lower Provinces of Bengal during the year 1903. Foolscap. Paper cover. R1 or 1s. 6d. (3a.)

Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India on the Morphology, Teratology and Declinism of the Flowers of Cannabis. By Major D. Prain, M.B., I.M.S. New series. No. 12. Super-Royal 4to. Limp cover. 14a. or 1s. 4d. (3a.)

Quarterly List of Officers in the Departments of the Government of India, October to December 1904. Foolscap. Paper cover. As. 4 or 5d. (1a.)

DEPARTMENT OF REVENUE AND AGRICULTURE.

Indian Art at Delhi, 1903. Being the Official Catalogue of the Delhi Exhibition, 1902-1903. By Sir George Watt. Royal 8vo. Full cloth. R5 or 7s. 6d. (10a.)

Records of the Botanical Survey of India, Vol. III, No. 1. (The vegetation of the district of Minbu in Upper Burma), by Captain A. T. Gage, I.M.S. Royal 8vo. Paper cover. R1-8a. or 1s. (3a.)

Annual Report of the Board of Scientific Advice for India for the year 1902-1903. Foolscap. Paper cover. As. 6 or 7d. (2a.)

List of officers in the Department of Revenue and Agriculture, Government of India, and the Departments subordinate to it, corrected to 1st July 1904. Royal 8vo. Board. 8a. or 8d (2a.)

Report of the Chief Inspector of Mines in India for the year ending 31st December 1903. Foolscap. Board. As. 12 or 1s. 2d. (2a.)

Review of Forest Administration in British India for the year 1902-1903. Foolscap. Paper cover. R1-11 or 2s. 6d. (3a.)

FOREIGN DEPARTMENT.

History of Services of Officers holding Gazetted appointments under the Foreign Department corrected to 1st July 1903. Royal 8vo. Board. 12a. or 1s. (4a.)

Report on the Political Administration of the territories within the Central India Agency for 1902-1903. Foolscap. Board. R1 or 1s. 6d. (3a.)

Report on the Administration of the Civil and Military Station of Bangalore for the year 1902-1903. 8a. or 9d. (2a.)

Report on the Administration of Berar for the year 1902-1903. Foolscap. Board. R2 or 3s. (2a.)

FINANCE AND COMMERCE DEPARTMENT.

List of Officers in the Finance and Commerce Department corrected to 1st May, 1st June and 1st July 1904. 4a. or 5d. (1a.) each.

History of Services of officers holding appointments in offices under the control of the Government of India, Finance and Commerce Department, corrected to 1st July 1904. Royal 8vo. Board. 12a. or 1s. (4a.)

Report on the Administration of the Mint at Bombay and Calcutta for the year 1903-1904. Foolscap. Paper cover. R1 or 1s. 6d. (2a.)

Statistics Compiled from the Finance and Revenue Accounts of the Government of India Receipts and Disbursements of Home and Indian Accounts from 1st April 1895 to 31st March 1903. Foolscap. Board. R2 or 3s. (9a.)

List of Officers in the Finance and Commerce Department, corrected to 1st October 1904. Royal 8vo. Paper cover. 4a. or 5d. (1a.)

COMPTROLLER GENERAL.

Civil Estimates for 1904-05 (in two volumes) Foolscap. Board. R3 or 4s. 6d. (13a.) per volume.

STATISTICAL DEPARTMENT.

Account of External Trade of British India for the months of March, April and May 1904. Nos. 12 of 1903-04 and 1 and 2 of 1904-05. Royal 8vo. Stitched. 8a. or 9d. (2a.) each.

Review of the Trade of India in 1903-04. Foolscap. Paper cover. 8a. or 9d. (3a.)

Accounts of the Trade carried by rail and river in India in the quarter, and in the twelve months ending March 1904, compared with the corresponding periods of the years 1902 and 1903, No. 4 of 1903-04. Foolscap. Paper cover. 8a. or 9d. (3a.)

Statistics of Cotton Spinning and Weaving in the Indian Mills in May 1904, and in the two months April and May 1904, compared with the corresponding period of 1902 and 1903. No. 2. Royal 8vo. Stitched. 2a. or 2d. (1a.)

Statistics of Cotton Spinning and Weaving in the Indian Mills in June 1904, and in the three months, April to June 1904, compared with the corresponding period of 1902 and 1903. No. 3 of 1904-1905. Royal 8vo. Stitched. 2a. or 2d. (1a.) each.

Trade and Navigation Accounts of British India for the months of August, September and October 1904. Nos. 5, 6 and 7 of 1904-1905. Royal 8vo. Stitched 8a. or. 9d. (2a.) each.

Accounts of the External Land Trade of British India for the months of June, July and August 1904. Nos. 3, 4 and 5 of 1904-1905. Royal 8vo. Stitched. 8a. or 9d. (2a.) each.

Statistics of Cotton Spinning and Weaving in the Indian Mills in July, August, September, 1904. Royal 8vo. Stitched. 2a. or 2d. (1a.) each.

Judicial and Administrative Statistics of British India for 1902-03 and preceding years. 8th issue. Foolscap. Board. R2 or 3s. (10a.)

Accounts of the French Possessions in India in the year ending 31st March 1904 and the four preceding years. Foolscap. Paper cover. 2a. or 2d. (1a.)

Accounts of the Trade of Aden in the year ending 31st March 1904 and the four preceding years. Foolscap. Paper cover. (10a.) (1a.)

Area and yield of certain principal crops in India. Six issue. Foolscap. Paper cover. 5a. or 6d. (2a.)

ACCOUNTANT GENERAL.

History of Services of Gazetted and other officers serving under the Government of Bengal, corrected to 1st July 1904. In two parts. Royal 8vo. Board. R5 or 7s. 6d. (12a.)

MILITARY DEPARTMENT.

List of Light-houses and Light vessels in British India, including those in the Gulf of Aden as existing at the end of 1903, 23rd issue. Super Royal 8vo. Stiff cover. R1 or 1s. 6d. (2a.)

The Quarterly Indian Army List for July 1904. No. 1. Royal 8vo. Paper cover. R3 or 4s. 6d. (8a.)

A History of the Imperial Service Troops of Native States (with a short sketch of events in each state which have led to their employment in subordinate co-operation with the Supreme Government). By Brigadier-General Stuart Beatson, C.B. Cloth. Royal 8vo. R2 or 3s. (6a.)

Return of Wreck and Casualties in Indian Waters, 1902-1903. Foolscap. Board. R1 or 1s. 6d. (3a.)

Class Hand Books for the Indian Army—Mappillas or Moplahs, by Major P. Holland Pryor. Royal 8vo. Board. R1-4 or 1s. 11d. (5a.)

Hand Book for the Indian Army—Jats, Gujars and Ahirs, by Major A. H. Bingley. Royal 8vo. Board. R1 or 1s. 6d. (5a.)

PUBLIC WORKS DEPARTMENT.

Administration Report of the Telegraph Department for 1903-04. Foolscap. Paper cover. 8a. or 9d. (2a.)

Administration Report on the Railways in India for the calendar year 1903. Foolscap. Limp cover. R2 or 2s. 8d. (8a.)

Public Works Department Classified List and Distribution Return of Establishment corrected up to 30th June 1904. Super Royal 8vo. Paper cover. R2 or 3s. (4a.)

Public Works Department Classified List of the Subordinate Establishment corrected to 30th June 1904. Royal 8vo. Paper cover. 4a. or 5d. (1a.)

LIST OF NEW BOOKS FOR SALE AT THOMASON COLLEGE, ROORKEE, WHICH WERE NOT ADVERTISED BEFORE.

Roorkee Treatise on "Railways," 4th Edition, revised by F. Wolly Dod, F.C.H. Price R3 per copy.

Roorkee Treatise on "Irrigation Work." By Lieutenant-Colonel J. Clibborn, I.S.C. B.A., L.C.E., C.I.E. Price R9 per copy.

Roorkee Treatise on "Sanitary Engineering." Compiled by Lieutenant-Colonel J. Clibborn, I.S.C., B.A., L.C.E., C.I.E. Price R4-8 per copy.

Roorkee Manual of "Applied Mechanics," Volume II. The stability of structures mostly by graphic methods, by Lieutenant-Colonel J. H. C. Harrison, R.E. Price R8-2 per copy.

Roorkee Manual of Hydraulics. Price per copy R1-4. (No. XIX Elementary Treatise By E. F. Tipple, Esq., B.A.

Designs for Wooden Bridges, together with rules for calculating the area of water way, etc., and Plates. By late Rai Bahadur Kunhya Lall. Price per set R4-2.

Pamphlet on Examination for Acid Radicals: Tables giving Analysis of Acids. Price per copy 8a.

Pamphlet on Examination for Acid Bases: Tables giving Analysis of Metallic Bases. Price 8a. per copy.

LIST OF NEW BOOKS AVAILABLE FOR SALE IN THE COLLEGE BOOK DEPÔT.

Roorkee Treatise on Civil Engineering, Section XIII. Drawing for Engineer students, Part I. By Major E. H. deV. Atkinson, R.E., Principal, Thomason College, Roorkee. Price per copy R3-2, including packing, postage, etc.

Hand-Book of the Thomason Engineering College, Roorkee, Illustrated. Price R6-12 per copy, including packing, postage, etc.

A LIST OF NEW BOOKS AND PERIODICALS FOR SALE AT THE LIBRARY OF THE ASIATIC SOCIETY OF BENGAL, 57, PARK STREET, CALCUTTA.

SOCIETY'S PUBLICATIONS.

Journal, Part I, Nos. 3 and 4 of 1904 @ R2
„ Part II, Nos. 3 to 5 of 1904 @ R2.
„ Part III, Nos. 3 and 4 of 1904 @ R2.
Proceedings, Nos. 7 and 8 of 1904 @ 8*a*.

BIBLIOTHECA INDICA.

Bhatta Dipika. Vol. I, Fasc. 5 @ 6*a*.
Catadusani. Vol. I, Fasc. 2 @ 6*a*.
Clokavartika (English), Fasc. 5 @ 12*a*.
Catasahasrika Prajnaparamita. Part I. Fasc. 8 @ 6*a*.
Caturvarga Cintamani. Vol. V. Fasc. 2, 3 @ 6*a*.
Catapatha Brahmana. Vol. III Fasc. 5 @ 6*a*.
Mahabhasyaprodipoddyota. Vol. II, Fasc. 12 @ 6*a*.
Nityacara Pradipah. Fasc. 5 @ 6*a*.
Sradhya Kriya Kaumudi. Fasc. 6 @ 6*a*.
Tantravartika (English). Fasc. 3 @ 12*a*.
Vidhana Parijata. Vol. I, Fasc. 6 @ 6*a*.

LIST OF BOOKS PUBLISHED BY THE METEOROLOGICAL DEPARTMENT DURING THE CURRENT QUARTER.

Monthly Weather Review, July 1904. (Illustrated by 6 plates.) Quarto. Paper cover. R1.

Monthly Weather Review, August 1904. (Illustrated by 6 plates.) Quarto. Paper cover. R1.

LIST OF BOOKS PUBLISHED BY THE METEOROLOGICAL DEPARTMENT FROM 1ST JULY TO 31ST DECEMBER 1904.

Monthly Weather Review, January to June 1904. (Illustrated by 6 plates.) Quarto. Paper cover. R1 per month.

LIST OF NEW BOOKS PUBLISHED BY THE GEOLOGICAL SURVEY OF INDIA DURING THE WEEK ENDING 14th JANUARY 1905.

Records of the Geological Survey of India, Volume XXXII, Part 1. By the Director, Geological Survey of India. R1 per part or R2 per volume of 4 parts.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 4, 1905.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTES.

Lost.

The Government Promissory Note No. 070447 of the 3½ per cent. Loan of 1842-43, for R500, originally standing in the name of the Bank of Bengal and last endorsed to the Khanto Money Dassee, proprietress by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietress. The public are cautioned against purchasing or otherwise dealing with the above mentioned security.

SREEMUTTY KHANTO MONEY DASSEE,
17, Brindaban Pal's Lane, Shambazar, Calcutta.

The 14th February 1905.

Lost.

The Government Promissory Note No. 022417 of the 3 per cent. loan of 1896-97, (original No. 022506 of 3½ per cent. of 1893-94) for Rupees sixty thousand (R60,000), originally standing in the name of Zeenat Sultan Begum, widow of late Nawab Yoosuf Ali Khan of Rampur City (United Provinces), and last endorsed to Zeenat Sultan Begum (the same), the proprietress, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietress. The public are cautioned against purchasing or otherwise dealing with the above mentioned security.

SYED WARIS HUSAIN,
Agent to Begum Zeenat Sultan Begum,
Residence—Zafar Manzil, Rampur City, United Provinces.

BENGAL AND MADRAS SERVICE FAMILY PENSION FUND.

The following account and estimate were adopted in the First Annual General Meeting held in the office of the Comptroller, India Treasuries, Calcutta, on the 28th February 1905.

1. Statement of the Income and Expenditure of the Fund during the official year 1903-1904.

RECEIPTS.	R	a.	p.	EXPENDITURE.	R	a.	p.
Deposits.							
Preliminary deposits made by applicants for admission . . .	170	0	0	Establishment	374	14	8
				Medical fees	80	0	0
Advanced by Government to meet preliminary expenses in excess of available assets	636	0	8	Printing charges	350	0	0
				Miscellaneous	1	2	0
TOTAL .	806	0	8	TOTAL .	806	0	8

2. Estimated Income and Outlay Account from February 1904 to 31st January 1905.

Income.	R	a.	p.	Outlay.	R	a.	p.
Subscriptions realised and reported up to 30th November 1904.	5,074	2	1	Establishment	2,545	11	6
Subscriptions due up to 31st January 1905, not yet reported.	2,523	9	7	Pension Contribution on Establishment	412	9	7
Fines imposed for default of payment not yet reported.	3	5	5	Medical fees	576	0	0
Medical fees for second examination.	32	0	0	Medical Adviser's fees . . .	80	0	0
Deposits for admission.	161	0	0	Stamps on Entrance Certificate .	18	12	0
Interest on monthly balances calculated up to 31st January 1905.	36	10	1	Money order commission . .	8	0	0
				Deposits refunded to rejected applicants	34	0	0
				Postage	61	11	3
				Stationery	17	8	0
				Printing	350	0	0
				Miscellaneous— (1) Peon's Livery 19 8 0 (2) Despatch box 8 8 0	28	0	0
TOTAL .	7,830	11	2	TOTAL .	4,132	4	4
				Balance .	3,698	6	10
				TOTAL .	7,830	11	2

M. H. OUNG,
Comptroller, India Treasuries.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 4, 1905.

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PART V.

Bills introduced in the Council of the Governor General of India for making Laws and Regulations, Reports of Select Committees presented to the Council, and Bills published under Rule 23.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced in the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 1st March, 1905:—

NO. 5 OF 1905.

A Bill to provide for investing the Railway Board with certain powers or functions under the Indian Railways Act, 1890.

WHEREAS a Railway Board has been constituted for controlling the administration of railways in India, and it is expedient to provide for investing such Board with certain powers or functions under the Indian Railways Act, 1890; It is hereby enacted as follows:—

Short title and construction.

1. (*1*) This Act may be called the Indian Railway Board Act, 1905; and

(*2*) It shall be read with and taken as part of the Indian Railways Act, 1890.

Investment of Railway Board with powers under Indian Railways Act, 1890.

2. The Governor General in Council may, by notification in the Gazette of India, invest the Railway Board, either absolutely or subject to conditions,—

(*a*) with all or any of the powers or functions of the Governor General in Council under the Indian Railways Act, 1890, with respect to all or any railways, and

(*b*) with the power of the officer referred to in section 47 of the said Act to make general rules for railways administered by the Government.

Mode of signifying communications from the Railway Board.

3. Any notice, determination, direction, requisition, appointment, expression of opinion, approval or sanction, to be given or signified on the part of the Railway Board, for any of the purposes of, or in relation to, any powers or functions with which it may be invested by notification under section 2, shall be sufficient and binding if in writing signed by the Secretary to the Railway Board, or by any other person authorized by the said Railway Board to act in its behalf in respect of the matters to which such authorisation may relate; and the said Railway Board shall not in any case be bound in respect of any of the matters aforesaid unless by some writing signed in manner aforesaid.

STATEMENT OF OBJECTS AND REASONS.

THE object of this Bill is to provide for investing the Railway Board which has recently been constituted with—

(1) the powers and functions of the Governor General in Council under the Indian Railways Act, 1890 (IX of 1890), which can, as that Act stands, be delegated only to Local Governments, and

(2) the power to make general rules as to Government railways, which can, as section 47 of the Act stands, be exercised only by an officer to be appointed by the Governor General in Council in this behalf, and not by a Board.

2. This object is secured by clause 2 of the Bill. Clauses 1 and 3 are formal. The former declares that the proposed Act shall be read with and taken as part of the Indian Railways Act, 1890, and the latter, following sections 139 and 144 (2) of the Indian Railways Act, 1890, prescribes the mode in which communications from the Railway Board are to be signified.

J. P. HEWETT.

The 28th February, 1905.

J. M. MACPHERSON,
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 4, 1905.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Proceedings of the Council of the Governor General of India, assembled for the purpose of making Laws and Regulations.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE INDIAN COUNCILS ACTS, 1861 AND 1892 (24 & 25 VICT., CAP. 67, AND 55 & 56 VICT., CAP. 14).

The Council met at Government House, Calcutta, on Wednesday, the 1st March, 1905.*

PRESENT:

His Excellency Baron Curzon, P.C., G.M.S.I., G.M.I.E., Viceroy and Governor General of India, *presiding*.
His Excellency General Viscount Kitchener of Khartoum, G.C.B., O.M., G.C.M.G., Commander-in-Chief in India.
The Hon'ble Major-General Sir E. R. Elles, K.C.B., K.C.I.E.
The Hon'ble Sir A. T. Arundel, K.C.S.I.
The Hon'ble Sir Denzil Ibbetson, K.C.S.I.
The Hon'ble Mr. H. Erle Richards.
The Hon'ble Mr. J. P. Hewett, C.S.I., C.I.E.
The Hon'ble Mr. E. N. Baker, C.S.I.
The Hon'ble Mr. Gopal Krishna Gokhale, C.I.E.
The Hon'ble Mr. E. Cable.
The Hon'ble Nawab Saiyid Muhammad Sahib Bahadur.
The Hon'ble Mr. H. Adamson, C.S.I.
The Hon'ble Rai Bahadur B. K. Bose, C.I.E.
The Hon'ble Sir Rameshwara Singh, K.C.I.E., Maharaja Bahadur of Darbhanga.
The Hon'ble Rai Sri Ram Bahadur.
The Hon'ble Mr. L. A. S. Porter.
The Hon'ble Mr. A. D. Younghusband.
The Hon'ble Mr. H. A. Sim, C.I.E.
The Hon'ble Nawab Fateh Ali Khan, Kazilbash, C.I.E.

INDIAN PAPER CURRENCY BILL.

The Hon'ble MR. BAKER moved that the Bill to consolidate and amend the law relating to the Government Paper Currency be referred to a

* NOTE.—The meeting of Council which was fixed for the 24th February, 1905, was subsequently postponed to the 1st March, 1905.

Select Committee consisting of the Hon'ble Mr. Richards, the Hon'ble Mr. Cable, the Hon'ble Mr. Adamson, the Hon'ble Rai Bahadur B. K. Bose and the mover, with instructions to report at the next meeting of the Council.

The motion was put and agreed to.

INDIAN RAILWAY BOARD BILL.

The Hon'ble MR. HEWETT moved for leave to introduce a Bill to provide for investing the Railway Board with certain powers or functions under the Indian Railways Act, 1890. He said:—" My Lord, the Indian Railways Act of 1890 enables the Governor General in Council to invest any Local Government with any of the powers or functions of the Government of India under the Act in respect of any railway, but it makes no provision for the devolution of powers to any other authority. The Government of India are anxious to confer on the Railway Board a substantial portion of the legal powers hitherto exercised by them in respect of railways, and the Bill provides a machinery for the delegation of such powers.

" Section 47 of the Railways Act requires the general rules for the working of a State Railway to be made by an officer appointed in this behalf by the Governor General in Council. It is desirable to make over the power to make such general rules in respect of State Railways to the Railway Board, and the Bill also makes provision to secure this. "

The motion was put and agreed to.

The Hon'ble MR. HEWETT introduced the Bill.

The Hon'ble MR. HEWETT moved that the Bill, together with the Statement of Objects and Reasons relating thereto, be published in English in the Gazette of India and in the local official Gazettes.

The motion was put and agreed to.

The Council adjourned to Friday, the 10th March, 1905.

J. M. MACPHERSON,
Secretary to the Government of India,
Legislative Department.

CALCUTTA:
The 2nd March, 1905.



SUPPLEMENT TO

The Gazette of India.

No. 9.} CALCUTTA, SATURDAY, MARCH 4, 1905.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The* SUPPLEMENT *and* PART VI *of the* GAZETTE *can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.*

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA *is required by Law, or which has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 a.m. on Thursday, the 2nd March 1905, based on the India Daily Weather Reports of the period.

Fine weather prevailed over the greater part of the Indian area during the 24th, 25th and 26th of February, though light local showers were reported from a few stations in north-west, in north-east and in southern India, and snow in Kashmir on the 24th, light snow showers from the West Himalayas and from Kashmir on the 25th, and light showers from Sind and some central stations, and light snow from Kashmir on the 26th. On the last date the fine weather disappeared. As mentioned above, snow and rain were falling in Baluchistan, and showers in lower Sind on that day, while the barometer was giving way briskly over north-west India. On the following morning a well-defined storm was shown over the Punjab, and a second shallow storm over the West Satpuras and the adjacent districts. Rain was falling over the West Sub-Himalayas, the West Gangetic Plain, the North-West Dry Area, the West and East Satpuras and the Central India Plateau. The largest amounts were :—Peshawar 0·70", Nagpur 0·70", Seoni 0·40", and Raipur 0·37". From the hills snow was reported, and at Cherat and Sonemarg it was moderately heavy. By the following day, the 28th, the two storms had to a great extent filled up, but the weather remained disturbed and showery over a large part of northern and central India, while snow continued on the hills. The principal amounts were:—Murree 2·10", Rawalpindi 1·73", Ambala 1·48", Srinagar 1·15", Khushab 1·07", Minimarg 1·05", Sialkot 1·04", and Lahore 0·80".

On the 1st of March the weather was improving but further snow had fallen over the West Himalayas, and showers of rain over the submontane districts. Showers had likewise fallen over the East Satpuras and Bengal. The principal amounts were:—Cherat 1·25", Chakrata 1·23", and Hazaribagh 0·95". The reports of the 2nd showed that the improve-

ment in the north-west had been maintained, and that very little rain or snow had been received in that area, but in north-east India the unsettled conditions had developed, and widespread showers were reported from Bengal, Chota Nagpur and Orissa. The principal amounts were :—1·37" at Hazaribagh, 1·26" at Narayanganj, and 1·07" at Calcutta. The rainfall table shows that the week's fall was in excess of the normal over Bengal, the West Himalayas and Sub-Himalayas, the North-West Dry Area and the Satpuras (east and west), as well as over the Bahraich, Patna, Lahore, Jhansi, Jaipur, Ahmedabad, Bijapur and Madura subdivisions.

There was very little rain during the week over the Peninsula, Assam and north Bengal, and none over Burma, but elsewhere rain was fairly general and as shown above generally heavier than usual. The average actual fall was heavy in the Simla (1·70"), Ludhiana (0·95"), and Ranchi (1·37") subdivisions.

With the present return the rainfall period of the winter rains closes. The final columns of the table show that the rainfall for the three months, December 2nd, 1904, to March 2nd, 1905, exceeded the normal in the following divisions and subdivisions, *viz.*, Burma (Dry), Calcutta, East Himalayas and Sub-Himalayas, the East Gangetic Plain, the West Himalayas and Sub-Himalayas, the West Gangetic Plain, the North-West Dry Area, the East Coast (north), and parts of the East Satpuras and of the Central India Plateau; it was deficient in Burma (Coast), Narayanganj, Brahmaputra Valley, the Jubbulpore and Indore subdivisions, the West Coast, Gujarat, the West Satpuras, the Deccan and South India, and was normal in Burma (Wet) and the East Coast (south), as well as locally in the Dinajpur, Cuttack, Jhansi and Ahmedabad subdivisions.

RAINFALL DIVISION WITH REPRESENTATIVE STATION.	Rainfall sub-division named after representative station.	RAINFALL DATA FOR WEEK ENDING ON 2ND MARCH 1905.			RAINFALL DATA FROM 2ND DECEMBER 1904 TO 2ND MARCH 1905			SEASONAL PERCENTAGE DEPARTURE FROM NORMAL.	
		Average actual rainfall	Average normal rainfall.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall.	Excess or defect in inches.	This week.	Last week.
		Inches.	Inch.	Inches.	Inches.	Inches.	Inches.		
1. Burma Coast (Rangoon).	...	0	0·17	−0·17	0·56	1·09	−0·53	−49	−39
2. Burma Wet (Bhamo).	...	0	0·08	−0·08	0·99	0·88	+0·11	+13	+24
3. Burma Dry (Mandalay).	...	0	0·01	−0·01	0·64	0·52	+0·12	+23	+25
4. Delta of Bengal .	Narayanganj	0·52	0·48	+0·04	1·62	2·44	−0·82	−34	−44
	Calcutta .	0·35	0·22	+0·13	2·81	1·01	+1·20	+75	+77
5. Brahmaputra Valley (Sibsagar).	...	0·08	0·47	−0·39	1·52	2·72	−1·20	−44	−36
6. Himalayas and Sub-Himalaya, East.	Dinajpur .	0	0·11	−0·11	1·39	1·27	+0·12	+9	+20
	Darbhanga .	0·01	0·06	−0·05	1·88	1·33	+0·55	+41	+47
	Bahraich .	0·21	0·12	+0·09	4·41	2·26	+2·15	+95	+90
7. Indo-Gangetic Plain, East.	Burdwan .	0·07	0·29	−0·22	3·84	1·40	+2·44	+174	+240
	Patna .	0·09	0·08	+0·01	1·73	1·36	+0·37	+27	+28
8. Himalayas and Sub-Himalaya, West.	Simla .	1·79	0·65	+1·14	14·65	7·67	+6·98	+91	+83
	Ludhiana .	0·95	0·34	+0·61	7·82	4·80	+3·02	+63	+54
9. Indo-Gangetic Plain, West.	Cawnpore .	0·02	0·08	−0·06	3·14	1·76	+1·38	+78	+80
	Lahore .	0·47	0·17	+0·30	3·10	2·59	+0·51	+20	+9
10. N.-W. Dry Area (Bikaner).	...	0·52	0·10	+0·42	2·32	1·52	+0·80	+53	+27
11. Baluchistan (Quetta)	...	0·32	0·49	−0·17	7·05	4·65	+2·40	+52	+62
12. East Coast, North	Waltair .	0·04	0·07	−0·03	2·79	1·44	+1·35	+94	+101
	Cuttack .	0·03	0·15	−0·12	1·77	1·58	+0·19	+12	+22
13. East Satpuras .	Ranchi .	1·37	0·17	+1·20	4·94	1·40	+3·48	+238	+177
	Raipur .	0·43	0·11	+0·32	1·37	1·02	+0·35	+34	+3
	Jubbulpore .	0·17	0·10	+0·07	0·99	1·57	−0·58	−37	−44
14. Central India Plateau.	Jhansi .	0·10	0·07	+0·03	2·01	1·70	+0·31	+18	+17
	Jaipur .	0·08	0·06	+0·02	1·51	0·96	+0·55	+57	+59
	Indore .	0	0·03	−0·03	0·04	0·66	−0·62	−94	−94
15. West Coast . .	Calicut .	0·13	0·20	−0·07	1·84	3·51	−1·67	−48	−48
	Bombay .	0	0	0	0·02	0·19	−0·17	−89	−89
16. Gujarat . .	Ahmedabad	0·12	0·01	+0·11	0·17	0·21	−0·04	−19	−75
	Rajkot .	0	0·01	−0·01	0·05	0·22	−0·17	−77	−76
17. West Satpuras (Akola).	...	0·19	0·05	+0·14	0·28	0·97	−0·69	−71	−90
18. Deccan . .	Bellary .	0	0·01	−0·01	0·16	0·56	−0·40	−71	−71
	Bijapur .	0·04	0·02	+0·02	0·04	0·40	−0·36	−90	−100
	Hyderabad	0·05	0·08	−0·03	0·11	0·33	−0·22	−67	−76
19. South India . .	Mysore .	0	0·03	−0·03	0·13	0·39	−0·26	−67	−64
	Madura .	0·28	0·16	+0·12	2·74	3·68	−0·94	−26	−30
20. East Coast, South (Madras).	...	0	0·05	−0·05	10·12	11·10	−1·04	−9	−9

W. L. DALLAS,
for Meteorological Reporter to the Government of India
and Director General of Indian Observatories.

J. WILSON,
Officiating Secretary to the Government of India.

SIMLA:
The 2nd March 1905.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 11, 1905.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 26th September 1904.

From the 12th November next till further notice, the complete *Gazette of India* will be published at Calcutta. After the 5th November all Notifications and other matter intended for publication in the Gazette should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901 :—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's Gazette, and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's Gazette. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next Gazette."

J. P. HEWETT,
Secretary to the Government of India.

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J. J. MEIKLE,
Officiating Publisher, Gazette of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

INVENTIONS and DESIGNS.

Calcutta, the 9th March 1905.

NOTIFICATIONS.

No. 903 P.—APPLICATIONS in respect of the under-mentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act during the week ending 4th March 1905:—

No. 102 of 1905.—Berthold Singer, patent attorney, of No. 601 to 605, Security Building, Chicago, county of Cook, State of Illinois, United States of America. *Composition of matter for laying and absorbing dust.*

No. 103 of 1905.—The Westinghouse Brake Company, Limited, manufacturers, of 82, York road, King's Cross, London, England. *Improvements in vacuum brake apparatus for railway and like vehicles.*

No. 104 of 1905.—Thomas Leopold Willson, manufacturer, of 188, Metcalf street, in the city of Ottawa, county of Carleton, province of Ontario, Canada. *Improvements in automatic gas buoys.*

No. 105 of 1905.—Pierre Robin, doctor of medicine, of 71, Rue de Province, Paris, (Seine) France. *Improved apparatus for deadening mechanical shocks experienced by moving vehicles.*

No. 106 of 1905.—Ernest Gustav Meyer, gentleman, of Leeds, England, and Arthur John Mudford, gentleman, of Sheffield, England. *Improved lever transmission gear.*

No. 107 of 1905.—Ernest Gustav Meyer, gentleman, of Leeds, England, and Arthur John Mudford, gentleman, of Sheffield, England. *Improved mechanism for converting reciprocating into rotary motion.*

No. 108 of 1905.—Ernest Gustav Meyer, gentleman, of Leeds, England, and Arthur John Mudford, gentleman, of Sheffield, England. *Improvements in or relating to motor car and the like mechanism.*

No. 109 of 1905.—Ernest Gustav Meyer, gentleman, of Leeds, England, and Arthur John Mudford, gentleman, of Sheffield, England. *Improved adjustable mechanism for lever transmission systems with variable stroke.*

No. 110 of 1905.—Thomas Roberts, telegraph superintendent, Southern Mahratta Railway, Bellary, British India. *Working trains on the line clear system by means of a key staff in conjunction with the Morse system or alone.*

No. 111 of 1905.—William Bull, civil engineer, Calcutta, British India. *An improved floor for Bull's kilns.*

No. 112 of 1905.—Francis John Preston, district engineer, Great Indian Peninsula Railway, Jubbulpore, and John Charles Dodgson Raper, district locomotive superintendent, Great Indian Peninsula Railway, Jubbulpore, British India. *A weight lifting appliance for use on lorries, trucks, carts, etc., or in a stationary position.*

No. 113 of 1905.—Peter Ross, signal engineer, N. W. Railway, Lahore, Punjab, India. *Controlling and safe working of trains in station yards by means of which the keys for admitting and despatching trains are so interlocked with shunting keys as to eliminate the chance of accidents.*

No. 114 of 1905.—Walter Lamont, engineer, presently residing at Cairnsmore, Queen street, Helensburgh, Dumbartonshire, Scotland, also of Colombo, Ceylon, and David Kinloch Michie, engineer of Colombo Iron Works, Colombo, Ceylon. *Improvements in and relating to tea drying machines.*

No. 904 P.—The under-mentioned designs have been registered, under the provisions of the Inventions and Designs Act, 1888, in the office of the Secretary appointed under that

Act, and copies have been sent to the Governments of Madras, Bombay and Burma. These and other designs are open to public inspection, from 11 A.M. to 4 P.M., at the Secretary's office (Imperial Secretariat, Government Place, West, Calcutta), on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying.

No. 20D. of 1905.—Sumer Chand and Sham Lal Sadhs, traders, of Mohilla Sadhwara, Farrukhabad. *Design consisting of creeping plants, wild flowers and leaves within a border.*

No. 21D. of 1905.—Sumer Chand and Sham Lal Sadhs, traders, of Mohilla Sadhwara, Farrukhabad. *Design consisting of creeping plants wild flowers and leaves within a border.*

No. 22D. of 1905.—Prabhat Chandra Dutt, law student of the Midnapore College, Kotbazar, Midnapore. *Design consisting of the shape of three small ladles attached to the nozzle of a chimneyless kerosine lamp.*

No. 905 P.—SPECIFICATIONS of the under-mentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act, and copies have been sent to the Governments of Madras, Bombay, and Burma, and the Director of the Department of Land Records and Agriculture, United Provinces of Agra and Oudh. These and other specifications are open to public inspection, from 11 A.M. to 4 P.M., at the Secretary's office (Imperial Secretariat, Government Place, West, Calcutta), on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying:—

No. 305 of 1904.—Rosia Washington Welch, gentleman, of 2134, West Baltimore street, Baltimore, Maryland, United States of America. *Improvements in machines for polishing rice and similar grains.* (Specification filed 25 February 1905.)

No. 323 of 1904.—George Laird, electrical engineer, of Greylands, Ashton-on-Marsey, and John Percival Todd, electrical engineer, of 21, Steven street, Stretford, both in the county of Lancaster, England. *Improvements in controllers for electric motors and other apparatus.* (Specification filed 28 February 1905.)

No. 328 of 1904.—John Edward Cooper, engineer of the Silvertown Ironworks, Campbell street, Silvertown, in the county of London, England. *An improved construction in connection with the anti-friction mechanism of the axle shafts of railway carriages and other vehicles.* (Specification filed 25 February 1905.)

No. 329 of 1904.—Charles Whiting Baker, civil engineer, of 220, Broadway, in the city, county and state of New York, United States of America. *Traction railway system.* (Specification filed 25 February 1905.)

No. 382 of 1904.—Louis John Hunt, electrical engineer, and the Sandycroft Foundry Company, Limited, engineers, both of the Sandycroft Foundry, Sandycroft near Chester in the county of Flint, in the Principality of Wales. *Improvements in alternating current induction motors.* (Specification filed 25 February 1905.)

No. 441 of 1904.—Duncan William MacBean, tea planter and manager of the Clachnacuddin Tea Estate, Palampur, in the district of Kangra, Punjab. *Improvements in or relating to road vehicles.* (Specification filed 28 February 1905.)

No. 477 of 1904.—Orlan Clyde Cullen, a citizen of the United States of America, residing at Cullen in the county of Warren and State of Virginia of the United States of America. *Improvements in firearms consisting chiefly in providing the cylinder of the bore with ball bearings having a spiral arrangement in suitable seats of the cylinder and in combining with the ball bearings and their groove seats a recoil cushion and in the combination of parts.* (Specification filed 25 February 1905.)

No. 502 of 1904.—William Henry Deakin, engineer, c/o Messrs. King King and Company, Bombay, India. *An improved foundation or base for supporting the bearings of railway point rods and the like.* (Specification filed 2 March 1905.)

No. 906 P.—THE fees prescribed in the fourth schedule to the Inventions and Designs Act of 1888 have been paid for the continuance of exclusive privilege in respect of the under-mentioned inventions for the periods shown against each :—

No. 176 of 1894.—George Kift Winter and George Bliss Winter. *Improvements in block signalling apparatus.* (From 4 March 1905 to 4 March 1906.)

No. 354 of 1894.—Samuel Cleland Davidson. *Improvements in apparatus for exposing tea, coffe, cocoa, grain and other substances to the drying or other action of air vapour or gases.* (From 20 March 1905 to 20 March 1906.)

No. 125 of 1895.—The Deutsche Metallpatronenfabrik. *Apparatus or machinery for closing and securing metal tubes.* (From 22 August 1905 to 22 August 1906.)

No. 126 of 1895.—The Deutsche Metallpatronenfabrik. *Method of and apparatus for filling tubes with viscid or semi-fluid meterial.* (From 22 August 1905 to 22 August 1906.)

No. 405 of 1896.—Samuel Cleland Davidson. *Improvements in machines for packing tea or other substances.* (From 17 March 1905 to 17 March 1906.)

No. 295 of 1897.—Ernest Auguste George Street. *Improvements in or relating to the manufacture of explosives and explosive substances.* (From 5 March 1905 to 5 March 1906.)

No. 437 of 1897.—William Ashton Hockly. *An improved draw-bar for the hauling of coal tubs, etc., to be called "Ashton Hockly's Patent Draw-Bar."* (From 5 February 1905 to 5 February 1906.)

No. 205 of 1898.—The Linotype Company, Limited. *Improvements in and connected with the distribution mechanism of linotype machines.* (From 1 March 1905 to 1 March 1906.)

No. 211 of 1898.—The Linotype Company, Limited. *Improvements in and connected with the moulding mechanism of linotype machines.* (From 1 March 1905 to 1 March 1906.)

No. 907 P.—WHEREAS the inventors of the under-mentioned inventions have respectively failed to pay, within the time limited in that behalf by the fourth schedule to the Inventions and Designs Act of 1888, the fees hereinafter respectively mentioned, it is hereby notified that under the provisions of section 8, sub-section (2) of the said Act, the exclusive privilege of making, selling and using the said inventions in British India, and of authorising others so to do has ceased :—

No. 229 of 1899.—The Doe Portable Electric Light and Power Syndicate Limited. *Improvements in galvanic batteries.* (Speeification filed 2 December 1899.)

No. 141 of 1900.—Charles Thomas Schoen, and John Morrison Hensen. *Improvements in and relating to hopper-bottom railway cars.* (Specification filed 1 December 1900.)

No. 159 of 1900.—Cecil Vilhelm Schou. *An improved method of joining up or jointing tubes and closing their ends.* (Specification filed 27 November 1900.)

No. 173 of 1900.—David Johnston MacDonald. *Improvements in and connected with wefting mechanism for looms for weaving.* (Specification filed 27 November 1900.)

No. 343 of 1900.—David Smith. *Improvements in furnaces to be called "D. Smith's smoke consuming furnace."* (Specification filed 27 November 1900.)

No. 377 of 1900.—Edward Seitz. *Improvements in centrifugal pumps.* (Specification filed 28 November 1900.)

Fee in respect of the continuance of an exclusive privilege—

4 (*a*) After the filing of the specification and before the expiration of the fourth year from the date of the filing thereof—

The sum of R50 for each of the above inventions.

No. 188 of 1899.—Emile Bede. *Improvements connected with electric traction.* (Specification filed 27 November 1899.)

Fee in respect of the continuance of an exclusive privilege—

4 (*b*) After the expiration of the fourth year and before the expiration of the fifth year from the date of filing of the specification—

The sum of R50 for the above invention.

No. 200 of 1897.—Charles John Westwood and John George Baxter. *Improvements in buckles and the like.* (Specification filed 2 December 1897.)

Fee in respect of the continuance of an exclusive privilege—

4 (*d*) After the expiration of the sixth year and before the expiration of the seventh year from the date of the filing of the specification.

The sum of R50 for the above invention.

NOTICES.

All communications relating to Act V (the Inventions and Designs Act) of 1888 should be addressed to the "Secretary to the Government of India, Department of Revenue and Agriculture (PATENTS BRANCH), CALCUTTA."

The Office of the Secretary under the Inventions and Designs Act, 1888, will in future be open for the transaction of business from 11 A.M. to 3 P.M. on all days, except Sundays and gazetted holidays.

The Government of India are advised that, as trade marks are not " designs " within the meaning of the Act, they cannot be registered under Part II.

The fees payable under the fourth and sixth schedules are now collected in cash and applicants are warned that they must be responsible for any delay in cashing cheques.

Cheques and money orders will only be accepted if made payable *at Calcutta* to the Secretary under the Inventions and Designs Act.

Copies of the weekly notifications, and of the quarterly lists, of applications and specifications filed in the Secretary's office are now on sale to the public at one anna and eight annas a copy, respectively.

Attention is requested to the rules made by the Government on the 10th October 1895 in regard to the preparation of applications, specifications, and drawings.

All applications made under the Inventions and Designs Act, V of 1888, will from this date (December 19th, 1896) lie in the visitors' room of the Patents Office for ten days from the date of the *Gazette of India* in which their filing may have been notified: or, if the tenth day is a holiday, till the evening of the office day next following.

At the time of delivering or sending an application for leave to file a specification, the applicant shall cause a duplicate copy of the application to be delivered or sent therewith to the Secretary.

The Inventions and Designs Act (V of 1888), with the notifications and rules issued under its provisions and the notices of the office of Inventions and Designs, to which is added an explanatory memorandum for the guidance of persons applying for protection of Inventions and Designs. Royal 8vo volumes, paper cover, 13 annas or 1*s*. 1*d*. Postage extra. To be had of the Superintendent, Government Printing, Hastings Street, Calcutta, or of the Superintendent, Patents Branch, Revenue and Agriculture Department, Government Place, West, Calcutta.

H. G. GRAVES,

Secretary under the Inventions and Designs Act, V of 1888.

THE HONOURABLE THE RESIDENT IN MYSORE.

NOTIFICATION.

Bangalore, the 1st March 1905.

*Mr. H. C. Berlie.
,, Walter Abraham.

No. 1213.—Whereas under the Resident's Notification No. 4081, dated the 13th September 1899, the term of office of the marginally* noted special Magistrates constituting the Bench of Magistrates for the Civil and Military Station of Bangalore terminates on the 24th February 1905.

In exercise of the authority conferred by sections 14 and 15 of the Code of Criminal Procedure (Act V of 1898) as applied to the said station, and with reference to the Resident's Notification No. 3647—350-90, dated the 3rd November 1890, the Resident in Mysore is pleased to appoint the undermentioned gentlemen to be special Magistrates and members of the said Bench with effect from the 25th February 1905:—

1. Mr. H. C. Berlie.
2. ,, Walter Abraham.

By order,

R. M. KING,
First Assistant Resident.

ROYAL INDIAN MARINE.

NOTIFICATION.

FURLOUGH AND LEAVE.

Bombay, the 28th February 1905.

No. 11.—The undermentioned officer is permitted to proceed on leave out of India on private affairs under the Leave Rules contained in paragraph 131, Marine Regulations, India, Volume I, Part II; the specified period to count from the date of being struck off duty:—

Lieutenant C. W. Shearme, Assistant Surveyor, 1st class, Marine Survey of India, for 12 months.

G. H. HEWETT,
Director, Royal Indian Marine

SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 8th March 1905.

No. 71.—An examination for admission to the Provincial Service of the Survey of India, will commence on the 28th August next at various centres, which will be notified later to candidates receiving nominations.

The number of vacancies offered for this year's examination will probably be 15, of which 4 will probably be for native candidates.

Applications for rules (a copy of which is printed below) should be addressed to the Assistant Surveyor General, in charge Surveyor General's Office, 13 Wood Street, Calcutta.

No application to appear as a candidate for the examination will be entertained after the 30th June 1905.

SURVEY OF INDIA.

(*Vide* R. & A. Department No. $\frac{53}{157-2}$, dated the 4th January 1901.)

MEMO. OF INSTRUCTIONS FOR APPLICANTS FOR THE PROVINCIAL SERVICE OF THE SURVEY OF INDIA.

1st.—Every candidate for the Survey of India must forward his application in writing to the Surveyor-General, accompanied by such certificates as to *age* (Baptismal Certificate required in case of European and Eurasian candidates), *moral character, education, soundness of health,* and *good eye-sight* as will clearly establish his suitability for employment. The application must further be accompanied by *specimens of Plan and Free-hand drawing.** The candidate's name having been registered, he will be informed of the time and place of examination, when decided on. The examination papers will be issued from the Trigonometrical Branch Office in Dehra Dun.

2nd.—No application can be entertained from any individual whose age at the date of the completion of the examination will be under 18 or above 22 years except in the case of Natives whose maximum age is fixed at 24 years. The Surveyor General, however, has the power to extend the age limits to 30 years in the case of those candidates who are at the time in pensionable service in the subordinate grades of the Survey of India. No person who is married or is likely to be soon married will be admitted unless of pure Asiatic origin. Candidates, if of European parentage, must be Statutory Natives of India and have at least passed the High School Pass examination or First Arts examination at an Indian University having qualified in Algebra as one of the subjects, and if Natives the F. A. Pass examination.

3rd.—Candidates must be prepared to underge the examination detailed below, which will give them entrance to the Training School at Dehra; no candidate will be considered to have qualified unless he gets 50 per cent. of the marks in Mathematics and 30 per cent. of the total marks in drawing.

4th.—Examinations will be held in August as a rule. The most suitable of the candidates who qualify will be selected.

5th.—When under examination for the Department, the candidate must sign the Bond printed on the reverse of this paper.

6th—The selected candidates will enter the Department, as Probationary Sub-Assistant Superintendents, 3rd grade, on a salary of R120 *per mensem*, and they must pass out of the Training School within a maximum limit of two years. They will not be confirmed in their appointments until they have served at least one year in a field party and have been well reported on.

7th.—As Surveyors are liable to much exposure and to work in trying climates, the medical certificate should particularly specify that the candidate is of good physique and is likely to stand hard work, such as riding and walking long distances. The medical certificate should be in the form as given overleaf, signed by a Medical officer in Government employ not lower in rank than Lieutenant. During his course at the Training School should he prove to be in the opinion of the Superintendent, Trigonometrical Surveys, physically unfitted for the Department, that officer may demand a further certificate of fitness

ABSTRACT OF EXAMINATION FOR THE PROVINCIAL SERVICE OF THE SURVEY OF INDIA.

CANDIDATE.				MATHEMATICS.				DRAWING.				
NAME.	AGE.											
	Years.	Months.	Days.	Algebra up to and including the Binomial Theorem.	Geometry First Four and Sixth Books of Euclid with Problems.	Planoi Trigonometry, Mensuration and Logarithms.	Total.	Free-hand from copies.	Map drawing.	Geometrical.†	Total.	Grand Total.
Maximum marks . . .				300	350	350	1,000	50	50	100	200	1,200
Marks gained by Candidate . .												

†Drawing plane geometrica figures with compass and rule and the construction of scales of all kinds, including diagonal scales.

SURVEYOR GENERAL'S OFFICE, ________ 190 .	Report by Examiner	Orders by Surveyor General.

* Applications with necessary certificates in original and specimens of drawing (which should not be larger than foolscap size) should reach the Surveyor General's Office by the 30th June, after which date no applications will be entertained for that year's examination.

SCALE OF SALARIES SANCTIONED BY GOVERNMENT FOR THE PROVINCIAL SERVICE OF THE SURVEY OF INDIA.

	Per mensem. R
* Extra-Deputy Superintendent, 1st grade	800
* Ditto ditto 2nd "	650
* Extra-Assistant Superintendent, 1st grade . .	550
Ditto ditto 2nd "	500
Ditto ditto 3rd "	450
Ditto ditto 4th "	400
Ditto ditto 5th "	350
Ditto ditto 6th "	300
Sub-Assistant Superintendent, 1st grade, R200, rising by five annual increments to	250
Sub-Assistant Superintendent, 2nd grade, R160, rising by five annual increments to	200
Sub-Assistant Superintendent, 3rd grade, and probationer, R120, rising by five annual increments to . .	160

Travelling and other allowances in accordance with the rules laid down in Civil Service Regulations.

Sub-Assistant Superintendents whose pay is less than R200 will be considered to forfeit their appointments on marrying, unless they possess, or acquire by their marriage, sufficient means to raise their income to R200 per mensem, exclusive of local and travelling allowances.

* Promotion to these three grades will be made by selection only.

*AGREEMENT of*________________

Candidate for appointment as a Probationary Sub-Assistant Superintendent in the Survey of India. *

I________________do hereby agree that I will not demand my discharge for three years from the date of joining the Survey of India, and never during the Field Season. I further agree to serve in any part of India or Burma to which I may be sent.

If against the tenor of this agreement, my discharge should at any time be insisted on, I do hereby agree to repay to the Government a sum equal to one-half of the whole amount which I may have actually received in the shape of salary or allowance of any kind.

Place__________
Date__________ Signature__________

Witnesses to signature __________ / __________

MEDICAL CERTIFICATE.*

I do hereby certify that I have examined __________ a candidate for employment in the Survey of India, and cannot discover that he has any disease, constitutional affection, or bodily infirmity, except__________

I do not consider this a disqualification for employment in the Survey of India. His age is, according to his own statement,_____years, and by appearance about _____years. He is of _____physique_____to stand hard work such as riding or walking long marches, and his eye-sight is __________

____
__________ 190 .

__________*Surgeon.*

* To be submitted on first application and again in the case of successful candidates before appointment to the Department.

J. R. HOBDAY, Colonel, I.A.,
Offg. Surveyor-General of India.

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 1ST MARCH TO 7TH MARCH 1905.

(In Lakhs of Standard Tolas.)

Name of the Mints.	Coinage of British India Government Coins.												Coinage of British Dollars.		
	Receipts.				Coinage.			Balance of Bullion and Coin.							
	Purchased Silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native State coins.	Total.	New Rs. and small coin delivered to Treasuries and Currency Department.	New Rs. made over to Native States.	Total.	New coins ready for delivery.	Government Bullion.	Currency Bullion.	Withdrawn and uncurrent coins.	Total.	Receipt of Bullion for Dollar coinage.	Dollars coined and paid over.	Closing balance of Bullion.
Calcutta	9	1	...	10	17	...	17	4	29	100	3	136	...	...	...
Bombay	...	1	...	1	25	...	25	6	3	200	11	220	...	...	...

G. M. PORTER, Colonel, R.E.,
Master of the Mint.

HIS MAJESTY'S MINT;
Calcutta, the 10th March 1905.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 9th March 1905.

Abstract of the accounts of the Department of Issue of Paper Currency on the 7th March 1905.

	TOTAL AMOUNT OF NOTES IN CIRCULATION.			RESERVE IN COIN AND BULLION.				
	In Reserve Treasuries.	Elsewhere.	TOTAL.	Silver Coin.	Gold Coin and Bullion.	Gold held in England under Act VIII of 1900.	Silver held as security for Notes under Act VIII of 1900.	TOTAL.
	R	R	R	R	R	R	R	R
Calcutta . .	78 40,000	15,38,09,390	16,16,49,390	2,35,04,074	11,56,32,405	...	*62,25,328	14,53,61,807
Allahabad .	...	1,59,77,235	1,59,77,235	80,23,565	17,82,720	...	...	98,06,285
Lahore . .	...	2,59,21,640	2,59,21,640	88,82,487	43,44,675	...	...	1,32,27,162
Bombay . .	85,34,615	8,88,63,550	9,73,98,165	1,53,68,064	3,24,46,004	...	1,25,25,887	6,02,39,955
Karachi . .	...	83,68,595	83,68,595	51,62,535	7,23,585	...	...	58,86,120
Madras . .	33,41,725	4,02,04,735	4,35,46,400	1,74,39,225	76,80,810	...	...	2,51,20,035
Calicut . .	...	12,69,790	12,69,790	10,99,485	85,395	...	...	11,84,880
Rangoon . .	...	2,15,94,625	2,15,94,625	1,12,79,065	20,63,265	...	...	1,33,42,330
	1,97,16,340	35,60,09,560	37,57,25,900					
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue			18,07,380					
TOTAL R .			37,39,18,520	9,07,58,500	16,47,58,859	...	1,87,51,215	27,42,68,574
Deduct—Amount due on Bills drawn by one circle on another								3,50,000
NET TOTAL R .								27,39,18,574
Price paid for Government Securities of the nominal value of R10,20,81,500, held under section 19 of the Indian Paper Currency Act, XX of 1882								9,99,99,946
GRAND TOTAL R .								37,39,18,520

* In addition to this about 120 lakhs of tolas of silver have been purchased from Treasury Funds for coinage into Rupees.

A. F. COX,
Head Commissioner of Paper Currency.

BOARD OF EXAMINERS.

NOTICES.

Specimens of Persian Manuscripts for the use of candidates for the Degree of Honour and High Proficiency examinations in Persian, published in facsimile by the Board of Examiners, Fort William, under the authority of the Government of India. Price R6. Forwarded V.-P. P., on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

For the convenience of Civil and Military officers desirous of appearing for examination in oriental languages, the Board of Examiners will in future publish periodically a collection of specimen papers set for the examinations held by them.* Collections of papers for 1902-1903 and 1903-1904 are ready for sale. Price R3 per copy and may be obtained on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

* *N.B.*—The languages in which specimen papers are published are :—
Arabic, Bengali, Hindi, Persian, Sanskrit, Urdu.

GEORGE RANKING, M.D.,
Lieut.-Col., I.M.S.,
Secretary, Board of Examiners.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 7th March 1905.

LIABILITIES.

	R	a.	p.	R	a.	p.
Capital paid up				2,00,00,000	0	0
Reserve Fund				1,32,00,000	0	0
Public Deposits at Head Office	99,13,741	8	0			
Public Deposits at Branches	76,04,389	14	5	1,75,78,131	6	5
Other Deposits at Head Office and Branches				10,11,05,183	9	0
Bank Post Bills, etc.				16,93,223	12	11
Sundries				23,98,518	0	8
RUPEES				15,59,75,056	13	0

ASSETS.

	R	a.	p.	R	a.	p.
Government Securities				1,15,99,192	1	11
Other authorised Investments				82,44,131	5	8
Loans on Government and other authorised Securities				3,55,50,871	15	1
Accounts of Credit on Government and other authorised Securities				2,19,43,882	1	2
Bills discounted and purchased				3,63,60,718	15	2
Balances with other Banks				10,95,388	1	5
Bullion				213	0	8
Dead Stock				18,14,001	14	9
Stamps				14,498	5	8
Sundries				13,66,261	13	0
				11,79,89,159	10	6
Cash and Currency Notes at Head Office	*2,06,87,839	2	7			
Cash and Currency Notes at Branches	†1,72,98,057	15	11	3,79,85,897	2	6
RUPEES				15,59,75,056	13	0

* Includes Sovs. and ½ Sovs., value R 7,28,355 0 0
† Do. do. do. „ 1,94,280 0 0
R 9,22,635 0 0

BANK OF BENGAL;
Calcutta, the 9th March 1905.

H. F. FRESHWATER,
Chief Accountant.

By order of the Directors,
W. D. CRUICKSHANK,
Secretary and Treasurer.

Rate for Demand Loans 8 per cent.
Percentage 30·94.

GOVERNMENT CINCHONA FEBRIFUGE.

Cinchona Febrifuge can be purchased by all Government officers, wholesale buyer taking *five pounds* and upwards at a time, and the General Public, from the Superintendent, Botanic Garden, Calcutta, at the following rates:—

	Government officers. R	General public. R	Postage extra. Annas.
1-pound tin	7-8	9	8
½ „	3-12	4-8	6
¼ „	1-14	2-4	4

Estate Mary Martyn, late of Dennis Castle, Mussoorie, deceased.

Notice is hereby given pursuant to section 320 of Act X of 1865 and section 42 of Act XXVIII of 1866 of the Legislative Council of India, that all persons having claims against the estate of the late MARY MARTIN, a Native Christian, late of Dennis Castle in Mussoorie, who died there on the 9th January 1887, as creditors ornext-of-kin of the said deceased or otherwise, are required to send in the particulars of their claims to the undersigned at No. 3, Council House Street, Calcutta, on or before the 30th day of April 1905, at the expiration of which time the undersigned will proceed to distribute the assets of the said Estate having regard only to the claims against the said Estate of which he shall then have notice.

HENRY T. HYDE,
Administrator General of Bengal and Administrator (with Will annexed) of the property and effects of the abovenamed Mary Martyn, deceased.

Dated Calcutta, the 6th day of March 1905.

MILITARY ACCOUNTS DEPARTMENT.

NOTIFICATION.

Calcutta, the 8th March 1905.

No. 49.—Mr. R. Barton, Assistant Controller, Military Accounts Department Secunderabad Division, is granted privilege leave for three months, in combination with furlough for six months, under Articles 233 and 338, Civil Service Regulations, with effect from the 1st May 1905, or the subsequent date on which he may avail himself of it.

H. F. S. RAMSDEN, Lieut.-Col.,
Officiating Accountant General, Military Department.

DIRECTOR OF RAILWAY CONSTRUCTION.

NOTIFICATION.

Calcutta, the 7th March 1905.

No. 6.—Captain G. J. Watt Smyth, R.E., Executive Engineer, 3rd grade, temporary rank, is granted privilege leave for three months combined with furlough for five months, under Articles 233 and 308 (*b*) of the Civil Service Regulations, with effect from the 1st April 1905, or such subsequent date as the leave may be availed of.

E. I. SHADBOLT,
Offg. Director of Railway Construction.

OUDH AND ROHILKHAND RAILWAY.

NOTIFICATIONS.

Lucknow, the 8th March 1905.

No. 3.—Mr. J. A. F. Young, Executive Engineer, 3rd grade, Temporary, is granted combined leave for nine months (privilege leave for three months and furlough for six months) under Articles 233 and 308 (*b*) of the Civil Service Regulations, with effect from 1st March 1905.

No. 4.—Mr. C. N. D. Inglis, Assistant Locomotive Superintendent, class III, grade 4, of the Superior Revenue Establishment of State Railways, is granted, under Article 311 of the Civil Service Regulations, an extension of furlough on medical certificate in India, for 23 days, with effect from 24th January 1905.

H. P. BURT,
Manager, Oudh and Rohilkhand Railway.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 4th December 1901.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen.
5. Press workers.
6. Photo-Mechanical workers.
7. Mechanical apprentices.
8. Metal and wood carvers.

E. ATKINSON, Major, R.E.,
Principal, Thomason College.

PURE SULPHATE OF QUININE AND SULPHATE OF CINCHONIDINE

Manufactured at the Bengal Government Cinchona Plantation.

From 1st April 1904 the price of these articles will be as follows :—

Quinine	1-pound	tin,	R16,	or post-free,	R16-8
	½	"	R8,	"	R8-6
	¼	"	R4,	"	R4-6
Cinchonidine	1	"	R12,	"	R12-8
	½	"	R6,	"	R6-5
	¼	"	R3,	"	R3-6

Analysis shows these articles to be of the purest manufacture ; and they are guaranteed to be free from wilful admixture with the inferior alkaloids. They are for sale only to Government officers, and only for cash, and may be had from the Superintendent, Botanic Garden, Sibpur, near Calcutta. Cinchonidine can also be purchased by dealers at the following rates :—

1lb tin	R18	or post-free	R18-8.
½lb "	R9	"	R9-6.
¼lb ,,	R4-8	..	R4- 4

TELEGRAPH DEPARTMENT.

REGISTERED TELEGRAPH ADDRESSES.

It is notified that a list of the full and the abbreviated addresses of firms and individuals who desire them to be published will be found in Sections XI (A) and XI (B) of the Indian Telegraph Guide, January 1905 issue, which may be purchased at any Government Telegraph Office or from the Superintendent, Check Office, Calcutta. Price four annas.

S. H. C. HUTCHINSON,
Director-General of Telegraphs.

NOTIFICATION.

The 9th March 1905.

No. 72.—Offices reported opened and closed during the week ending 4th of March 1905 :—

Name of Office.	Where situated.	Date	REMARKS
	Government Telegraph Offices.		
Banka (Bhagalpur) .	Bihar	1st March . .	Opened.
Kalladakurichi . .	Madras	3rd March . .	Ditto.
Meja Road Railway Station.	United Provinces of Agra and Oudh .	1st March . .	Closed.
Tallaravu . . .	Madras	23rd February .	Opened.
	Railway Telegraph Office.		
Okhla	Great Indian Peninsula Railway . .	24th February .	Opened.

A. L. H. PALMER,
Director, Traffic Branch.

THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL AND CHIEF COMMISSIONER, NORTH-WEST FRONTIER PROVINCE

NOTIFICATIONS.

Peshawar, the 4th March 1905.

No. 50.—Captain T. J. Willans, I.A., Adjutant, Kurram Militia, is granted 90 days privilege leave combined with furlough for 5 months under the provisions of India Army Order No. 64, dated the 1st February 1904, with effect from the forenoon of the 28th January 1905.

No. 52.—The following promotions are made in the Northern Waziristan Militia, with effect from the 28th January 1905, consequent on the appointment of Lieutenant C. J. White, I.A., as 2nd-in-Command:—

Lieutenant G. H. Gunning, I.A., Officiating Wing Commander, and
Lieutenant C. F. M. Worsley, I.A., Officiating Adjutant and Quarter-Master,
are confirmed in their respective appointments.

The 7th March 1905.

No. 59.—On relinquishing charge of the duties of Revenue Commissioner, North-West Frontier Province, Major C. B. Rawlinson, I.A., resumed charge of his duties as Deputy Commissioner, Peshawar, on the forenoon of the 11th February 1905, relieving Mr. P. J. G. Pipon, I.C.S.

RESUMPTION OF CHARGE.

The 4th March 1905.

No. 48.—On return from the leave granted to him in Notification No. 27, dated the 4th March 1904, Mr. F. Field resumed charge of his duties as Divisional and Sessions Judge, Derajat, on the forenoon of the 16th February 1905, relieving Mr. F. P. Rennie granted leave.

LEVAE.

The 4th March 1905.

No. 49.—Mr. F. P. Rennie, I.C.S., Officiating Divisional and Sessions Judge, Derajat, has obtained privilege leave of absence for 2 months and 14 days, combined with furlough for 1 year, 9 months and 16 days under Articles 260, 233 and 308 (*b*) of the Civil Service Regulations, with effect from the forenoon of the 16th February 1905.

APPOINTMENT.

The 4th March 1905.

No. 51.—On return from the leave granted to him in Notification No. 288-N., dated the 24th June 1904, Lieutenant C. J. White, I.A., is appointed 2nd-in-Command of the Northern Waziristan Militia, and assumed charge of his duties on the forenoon of the 28th January 1905, relieving Captain T. J. Willans.

By order,

F. W. JOHNSTON,

Secretary to the Chief Commissioner,
N.-W. F. Province.

The 4th March 1905.

No. 53.—Lieutenant W. Tarr, I.M.S., made over charge of the duties of Superintendent, Dera Ismail Khan Jail, to Mir Alam Khan, Extra Assistant Commissioner, on the afternoon of the 13th February 1905.

By order,

T. COPELAND,

Assistant Secretary to the Chief Commissioner,
N.-W. F. Province.

The 6th March 1905.

No. 54.—Consequent on the appointment of Captain G. Chrystie, I.A., as Right Wing Commander, the following promotions are made in the Kurram Militia, with effect from the afternoon of the 14th January 1905:—

Captain T. J. Willans, I.A., Adjutant, to be Left Wing Commander.

Lieutenant C. G. Ames, I.A., officiating Adjutant, is confirmed in that appointment.

No. 55.—Lieutenant C. G. Ames, I.A., Adjutant, Kurram Militia, is appointed to officiate as Left Wing Commander in addition to his own duties during the absence on leave of Captain T. J. Willans, I.A., with effect from the afternoon of the 14th January 1905.

APPOINTMENTS.

The 6th March 1905.

No. 56.—Lieutenant L. S. Whitchurch, I.A., whose services have been placed at the disposal of the Hon'ble the Chief Commissioner for employment in the Militia, is appointed Reserve Officer and officiating Adjutant of the Kurram Militia, with effect from the forenoon of the 22nd February 1905.

The 7th March 1905.

No. 58.—Captain G. H. Sawyer, I.A., Assistant Commandant, Chitral Scouts, is appointed to officiate as Commandant of that Corps in addition to his own duties, with effect from the afternoon of the 16th January 1905.

GENERAL.

The 3rd March 1905.

No. 47.—APPOINTMENT.—Lieutenant S. F. Muspratt, I.A., Adjutant and Quarter Master, 1st Battalion, Khyber Rifles, is appointed to officiate as 2nd-in-Command of that Battalion, and assumed charge of his duties on the forenoon of the 21st February 1905, relieving Major W. E. Venour, I.A.

LEAVE.

The 7th March 1905.

No. 57.—Captain H. de C. O'Grady, I.A., Commandant, Chitral Scouts, is granted 60 days' privilege leave under the provisions of Article 659, Army Regulations, India, Volume I, Part I, with effect from the afternoon of the 16th January 1905.

By order,

WALTER VENOUR, Major,
Staff Officer to the Chief Commissioner
N.-W. F. Province.

NORTH-WEST FRONTIER PROVINCE—PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Peshawar, the 23rd February 1905.

No. 95.—Whereas it appears to the Hon'ble the Agent to the Governor-General and Chief Commissioner, North-West Frontier Province, that land is required by Government

for a public purpose, namely, extension of Dera Ismail Khan Cantonment, south-west side. It is hereby declared that the undermentioned land is required for the said purpose :—

Specification of land.

District.	Parganah.	Mauzah.	Area in acres.	Direction.	Boundaries.	Place where the plans may be inspected.
Dera Ismail Khan.	Dera Ismail Khan.	Dera Ismail Khan.	40·62	South-west of Dera Ismail Khan Cantonment.	North—Bungalow belonging to Thakur Dass and Pera Ram. East—Dera Ismail Khan Cantonment. South—Land belonging to Pera Ram. West—Deputy Commissioner's house and bungalow belonging to Mrs. Charles.	Office of Commanding Royal Engineer, Derajat Brigade.

This declaration is made under the provision of section 6, Act I of 1894, and under section 7 of the said Act; the Deputy Commissioner, Dera Ismail Khan, is hereby directed to take order for the acquisition of the land specified above.

The 25th February 1905.

No. 96.—Whereas it appears to the Hon'ble the Agent to the Governor-General and Chief Commissioner, North-West Frontier Province, that land is required by Government for a public purpose, namely :—

(1) Land for road from Abbottabad up to and through Camp Kakul.

(2) Ditto round Kakul Spring.

(3) Ditto round Break pressure tanks.

It is hereby declared that the undermentioned land is required for the said purpose :—

Specification of land.

District.	Parganah.	Mauzah.	Area in acres.	Direction.	Boundaries.	Place where the plans may be inspected.
Hazara .	Abbottabad	Dhamtour, Sheikhanbandi, Nawasher and Kakul.	A. R. P. 32 1 20 or 32·375 acres.	From Mansehra-Abbottabad road towards Kakul camp the direction is '49-40" East.	(1) Lands of zamindars of Nawasher, Mirpur and Kakul villages. (2) and (3) Lands of zamindars of Kakul village.	Office of Commanding Royal Engineer, Hazara District.

This declaration is made under the provision of section 6, Act I of 1894, and under section 7 of the said Act; the Deputy Commissioner, Hazara, is hereby directed to take order for the acquisition of the land specified above.

J. E. DICKIE, Colonel, R.E.,
Secretary to the Hon'ble the Agent to the Governor-General and
Chief Commissioner, N.-W. Frontier Province,
P. W. Department.

NORTH-WEST FRONTIER PROVINCE—MEDICAL DEPARTMENT.

MORTUARY RETURN FOR THE MONTH OF JANUARY 1905.

Deaths registered from different causes in each district of the North-West Frontier Province during the month of January 1905.

Number.	Districts.	Population according to the Census of 1901.	Births.	Deaths.	Birth-rate *per mille* per annum.	Death-rate *per mille* per annum.	Cholera. Males.	Cholera. Females.	Cholera. Total.	Small-pox. Children under one year. Males.	Small-pox. Children under one year. Females.	Small-pox. One to under ten years. Males.	Small-pox. One to under ten years. Females.	Small-pox. Ten and over ten years. Males.	Small-pox. Ten and over ten years. Females.	Total of small-pox.	Plague. Males.	Plague. Females.	Plague. Total.	Fever. Males.	Fever. Females.	Fever. Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
1	Hazára	555,919	1,485	1,335	31	28	...	...	...	7	5	13	29	3	9	66	...	...	...	510	436	946
2	Pesháwar	753,437	2,132	1,556	33	24	...	...	...	4	2	5	2	...	...	13	...	...	...	758	647	1,405
3	Kohát	205,195	721	537	41	31	...	...	...	...	...	...	2	...	...	2	...	...	...	263	215	478
4	Bannu	227,264	742	525	38	27	...	...	...	...	...	...	...	...	...	...	...	...	...	209	183	392
5	Dera Ismail Khan.	248,929	720	501	34	4	...	...	...	...	...	...	...	...	...	...	...	...	...	185	164	349
	TOTAL	1,990,744	5,800	4,454	34	26	...	...	...	11	7	18	33	3	9	81	...	...	...	1,925	1,645	3,570
	Total in previous month	...	7,188	5,868	43	35	...	...	...	8	12	27	29	23	10	109	...	...	...	2,416	2,237	4,653
	Total in same month of past year	...	6,618	7,217	38	43	...	...	...	34	34	103	123	24	22	340	...	...	...	3,055	2,640	5,695

Number.	Districts.	Dysentery and Diarrhœa. Males.	Dysentery and Diarrhœa. Females.	Dysentery and Diarrhœa. Total.	Respiratory Disease. Males.	Respiratory Disease. Females.	Respiratory Disease. Total.	Injuries. Suicide. Males.	Injuries. Suicide. Females.	Injuries. Suicide. Total.	Injuries. Wounding. Males.	Injuries. Wounding. Females.	Injuries. Wounding. Total.	Injuries. Accidents. Males.	Injuries. Accidents. Females.	Injuries. Accidents. Total.	Injuries. Snake-bite and killed by wild beasts. Males.	Injuries. Snake-bite and killed by wild beasts. Females.	Injuries. Snake-bite and killed by wild beasts. Total.	All other Causes. Males.	All other Causes. Females.	All other Causes. Total.	Total Deaths from all Causes. Males.	Total Deaths from all Causes. Females.	Total Deaths from all Causes. Total.
1	2	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47
1	Hazára	2	2	4	5	4	9	...	...	...	...	1	1	3	3	6	...	...	...	141	162	303	634	651	1,335
2	Pesháwar	3	1	4	8	10	18	...	...	...	1	2	3	6	1	7	1	...	1	60	45	105	845	710	1,556
3	Kohát	...	...	...	2	...	2	...	1	1	...	...	...	1	1	2	...	...	...	30	22	52	296	241	537
4	Bannu	3	1	4	3	1	4	...	...	...	...	...	...	...	...	...	...	...	...	73	52	125	288	237	525
5	Dera Ismail Khan.	9	5	14	11	7	18	...	...	...	2	...	2	2	1	3	...	...	...	69	46	115	278	223	501
	TOTAL	17	9	26	29	22	51	...	1	1	3	3	6	12	6	18	1	...	1	373	327	700	2,392	2,062	4,454
	Total in previous month	28	2a	48	42	28	70	1	...	1	10	1	11	9	7	16	...	...	...	522	438	960	3,086	2,782	5,868
	Total in same month of past year	25	16	41	60	44	104	...	...	...	8	4	12	14	9	23	3	1	4	569	429	998	3,895	3,322	7,217

Remarks by the Administrative Medical Officer, North-West Frontier Province.

Five thousand eight hundred births were registered in the Province during the month of January 1905, giving a birth-rate of 34 *per mille* of population. Of the total number of births, 3,199 were boys and 2,601 girls.

The total number of deaths registered from all causes in the Province during the month of January 1905 was 4,454 against 5,868 in the previous month and 7,217 in the corresponding month of the past year, giving an annual death-rate of 26, 35 and 43 *per mille* of population per annum, respectively.

There was not a single death registered under the head of cholera. From small-pox 81 deaths were registered against 109 in the previous month and 340 in the corresponding month of the past year.

There was not a single death registered from plague.

From fevers 3,570 deaths were registered against 4,653 in the previous month and 5,695 in the corresponding month of the last year; dysentery and diarrhœa 26 against 48; respiratory disease 51 against 70; suicide 1 against 1; wounding 6 against 11; accidents 18 against 16; snake-bite and killed by wild beasts 1 against *nil*; and from all other causes 700 against 960 in the past month and 998 in the corresponding month of the last year.

PAT. A. WEIR, Lt.-Col., I.M.S.,
Administrative Medical Officer, N.-W. F. Province.

Pesháwar, the 1st March 1905.

NORTH-WEST FRONTIER PROVINCE—MEDICAL DEPARTMENT.

Statement showing the number of Births registered according to classes in the Districts of the North-West Frontier Province during the month of January 1905.

1	2	3			4			5			6			7			8	9
Number.	Districts.	CHRISTIANS.			HINDUS.			MAHOMEDANS.			OTHER CLASSES.			TOTAL.			Birth-rate *per mille* per annum.	Number.
		Boys.	Girls.	Total.	Boys.	Girls.	Total.	Boys.	Girls.	Total.	Boys.	Girls.	Total.	Boys.	Girls.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
1	Hazára	...	...	...	19	28	47	750	675	1,425	7	6	13	776	709	1,485	31	1
2	Pesháwar	...	...	...	23	20	43	1,197	873	2,070	10	9	19	1,230	902	2,132	33	2
3	Kohat	...	...	...	7	9	16	392	311	703	1	1	2	400	321	721	41	3
4	Bannu	...	...	...	35	23	58	368	313	681	2	1	3	405	337	742	38	4
5	Dera Ismail Khan . .	...	...	...	45	38	83	339	292	631	4	2	6	388	332	720	34	5
	TOTAL .	...	...	...	129	118	247	3,046	2,464	5,510	24	19	43	3,199	2,601	5,800	34	

PAT. A. WEIR, Lt.-Col., I.M.S.,
Administrative Medical Officer, North-West Frontier Province.

Peshawar, the 1st March 1905.

NORTH-WEST FRONTIER PROVINCE—MEDICAL DEPARTMENT.

Weekly Return of Births and Deaths registered at the undermentioned Municipal Towns in the North-West Frontier Province during the week ending Saturday, the 18th February 1905.

Number.	Districts.	Municipal Towns.	Population according to the Census of 1901.	Births.			Deaths.			Cause of Death.								Infants under one year of age.			Ratio of births per 1,000 of population.	Ratio of deaths per 1,000 of population.	Number.
				Males.	Females.	Total.	Total.	Males.	Females.	Cholera.	Small-pox.	Plague.	Fever.	Dysentery and Diarrhœa.	Respiratory disease.	Injuries.	All other causes.	Males.	Females.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
1	Hazára	Abbottabad	3,395	2	1	3	1	1	...	...	...	...	...	...	...	...	1	1	...	1	45	15	1
2	Hazára	Nawashahr	4,114	5	1	6	6	3	3	...	...	...	1	...	2	...	[illegible]	...	1	1	76	76	2
3	Hazára	Buffa	7,029	3	...	3	3	1	2	...	...	...	1	...	2	...	...	1	1	2	22	22	3
4	Hazára	Haripur	5,578	3	...	3	6	3	3	...	...	...	4	...	...	...	2	1	...	1	28	56	4
5	Peshâwar	Peshâwar	73,343	29	19	48	27	13	14	...	1	...	18	...	3	1	4	5	5	10	34	19	5
6	Kohat	Kohat	18,092	8	3	11	3	1	2	...	...	...	3	...	...	...	...	...	1	1	32	9	6
7	Bannu	Bannu	10,070	2	3	5	3	1	2	...	...	...	1	...	2	...	...	...	1	1	26	15	7
8	Bannu	Lakki	5,218	4	2	6	5	3	2	...	...	...	2	...	...	...	3	2	...	2	60	50	8
9	Dera Ismail Khan	Dera Ismail Khan	28,287	12	12	24	18	7	11	...	...	...	11	1	2	...	4	2	3	5	44	33	9
10	Dera Ismail Khan	Kulachi	9,125	1	3	4	3	2	1	...	...	...	3	...	...	...	...	1	1	2	23	17	10
		TOTAL	164,251	69	44	113	75	35	40	...	1	...	44	1	11	1	17	13	13	26	36	24	

Remarks by the Administrative Medical Officer, North-West Frontier Province, on the general health of the Municipal Towns during the week ending Saturday, the 18th February 1905.

Births and deaths in Municipal Towns.—In the 10 Municipal Towns, 113 births were registered (69 males and 44 females), giving a birth-rate of 36 *per mille* of population; 75 deaths were registered (35 males and 40 females), giving a death-rate of 24 *per mille* of population.

PAT. A. WEIR, Lt.-Col., I.M.S.,
Administrative Medical Officer, North-West Frontier Province.

Peshawar, the 2nd March 1905.

REPORTS OF DESERTIONS.

Report of a Deserter or Absentee without leave from the 1st Battalion, South Lancashire Regiment of Infantry, dated at Jubbulpore, this 4th day of March 1905.

Number, Rank, and Name—5387, Private Thomas Foley.
Age—32 years and 2 months.
Height—5 feet 7 inches.
Colour of—Complexion, sallow; hair, dark brown; eyes, blue.
Trade—Tailor.
Date of enlistment—9th September 1897.
Place of enlistment—Fermoy.
Parish and County in which born—Cork, Ireland.
Date of desertion or absence—Midnight, 28th February 1905, on termination of leave.
Place of desertion or absence—Jubbulpur.
Marks—Tattoo marks on right forearm,—cross, anchor and heart with wreath and rising sun; prominent scar on left side of chin.
Under 8 years' service.

G. D. H. EWART, Captain, for Lieut.-Colonel,
Commanding 1st Battalion, South Lancashire Regiment.

Report of a Deserter or Absentee without leave from the 1st Battalion, South Lancashire Regiment of Infantry, dated at Jubbulpur, this 3rd day of March 1905.

Number, Rank, and Name—7576, Private Manford Tuttle.
Age - 20 years and 7 months.
Height—5 feet 7 inches.
Colour of—Complexion, fresh; hair, dark brown; eyes, grey.
Trade—Seaman.
Date of enlistment - 20th July 1904.
Place of enlistment—Liverpool.
Parish and County in which born—Quebec, Canada.
Date of desertion or absence - 2nd March 1905.
Place of desertion or absence—Jubbulpore.
Marks—Scar outside right leg, and small scar right forearm.
Under one year's service.

G. D. H. EWART, Captain, for Lieut.-Colonel,
Commanding 1st Battalion, South Lancashire Regiment.

POST OFFICE.

NOTIFICATION.

Calcutta, the 10th March 1905.

No. 631-*Ap*.—Mr. H. L. Duncan, Superintendent of Post Offices, 3rd grade, is granted privilege leave for two months and twenty-three days, with effect from the 14th March 1905, or from the date on which he may avail himself of it.

The following officiating appointments are made during his absence on privilege leave, or until further orders:—

Babu Pramatha Nath Basu, M.A., Superintendent of Post Offices, 4th grade, to act in the 3rd grade;

Babu Pran Gopal Mukarji, B.A., Superintendent of Post Offices, 5th grade, to act in the 4th grade.

A. U. FANSHAWE,
Director-General of the Post Office of India.

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HOME DEPARTMENT.

Imperial Library List of Additions, January 1905. Nos. 5 and 6. Foolscap. Paper cover. As. 8 or 9*d*. (2*a*.) each.

Quarterly List of Officers in the Departments of the Government of India, January to March 1905. Foolscap. Paper cover. 4*a*. or 5*d*. (1*a*.)

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Statistics of Cotton Spinning and Weaving in the Indian Mills in June 1904, and in the three months, April to June 1904, compared with the corresponding period of 1902 and 1903. No 3 of 1904-1905. Royal 8vo. Stitched. 2*a*. or 2*d*. (1*a*.) each

Trade and Navigation Accounts of British India for the months of August, September and October 1904. Nos. 5, 6 and 7 of 1904-1905. Royal 8vo. Stitched 8*a*. or. 9*d*. (2*a*.) each.

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Roorkee Treatise on Civil Engineering, Section XIII. Drawing for Engineer students, Part I. By Major E. H. deV. Atkinson, R.E., Principal, Thomason College, Roorkee. Price per copy R3-2, including packing, postage, etc.

Hand-Book of the Thomason Engineering College, Roorkee, Illustrated. Price R6-12 per copy, including packing, postage, etc.

A LIST OF NEW BOOKS AND PERIODICALS FOR SALE AT THE LIBRARY OF THE ASIATIC SOCIETY OF BENGAL, 57, PARK STREET, CALCUTTA.

SOCIETY'S PUBLICATIONS.

Journal, Part I, Nos. 3 and 4 of 1904 @ R2
,, Part II, Nos. 3 to 5 of 1904 @ R2.
,, Part III, Nos. 3 and 4 of 1904 @ R2.
Proceedings, Nos. 7 and 8 of 1904 @ 8*a*.

BIBLIOTHECA INDICA.

Bhatta Dipika. Vol. I, Fasc. 5 @ 6*a*.
Catadusani. Vol. I, Fasc. 2 @ 6*a*.
Clokavartika (English), Fasc. 5 @ 12*a*.
Catasahasrika Prajnaparamita. Part I. Fasc. 8 @ 6*a*.
Caturvarga Cintamani. Vol. V. Fasc. 2, 3 @ 6*a*.
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Mahabhasyaprodipoddyota. Vol. II, Fasc. 12 @ 6*a*.
Nityacara Pradipah. Fasc. 5 @ 6*a*.
Sradhya Kriya Kaumudi. Fasc. 6 @ 6*a*.
Tantravartika (English). Fasc. 3 @ 12*a*.
Vidhana Parijata. Vol. I, Fasc. 6 @ 6*a*.

LIST OF BOOKS PUBLISHED BY THE METEOROLOGICAL DEPARTMENT DURING THE CURRENT QUARTER.

Monthly Weather Review, July 1904. (Illustrated by 6 plates.) Quarto. Paper cover. R1.

Monthly Weather Review, August 1904. (Illustrated by 6 plates.) Quarto. Paper cover. R1.

LIST OF BOOKS PUBLISHED BY THE METEOROLOGICAL DEPARTMENT FROM 1ST JULY TO 31ST DECEMBER 1904.

Monthly Weather Review, January to June 1904. (Illustrated by 6 plates.) Quarto. Paper cover. R1 per month.

LIST OF NEW BOOKS PUBLISHED BY THE GEOLOGICAL SURVEY OF INDIA DURING THE WEEK ENDING 14th JANUARY 1905.

Records of the Geological Survey of India, Volume XXXII, Part 1. By the Director, Geological Survey of India. R1 per part or R2 per volume of 4 parts.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 11, 1905.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTES.

Lost.

The Government Promissory Note No. 022417 of the 3 per cent. loan of 1896-97, (original No. 022505 of 3½ per cent. of 1893-94) for Rupees sixty thousand (R60,000), originally standing in the name of Zeenat Sultan Begum, widow of late Nawab Yoosuf Ali Khan of Rampur City (United Provinces), and last endorsed to Zeenat Sultan Begum (the same), the proprietress, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietress. The public are cautioned against purchasing or otherwise dealing with the above mentioned security.

SYED WARIS HUSAIN,
Agent to Begum Zeenat Sultan Begum,
Residence—Zafar Manzil, Rampur City, United Provinces.

Notice.

It is hereby notified that the power vested by me in Babu Hem Chandra Chatterjee, son of late Umesh Chandra Chatterjee, by Am-muktearnama dated 21st Shrabon 1305 B. S., corresponding to 5th August 1898, and Am-muktearnama dated 26th Chaitra 1310 B. S., for conducting business as Manager of my Estate, are withdrawn from this date, the 9th Falgoon 1311 B.S., corresponding to 21st February 1905, and that I have executed a fresh power of Attorney in favor of my present Manager Rai Dwarka Nath Mitter, Bahadur, for the said purpose.

CALLY KISSEN TAGORE.

THE HINDU FAMILY ANNUITY FUND OFFICE.

That the Directors be authorized to draw in the manner laid down in rule 65 Rupees forty-five thousand seven hundred and eighty-five (Rs. 45,785) only from the Deposit Account with the Government of India to meet the expenditure provided in the Budget Estimate for the year 1905-06.

PRAN KISSEN BOSE,
Secretary.

RAICHARAN GHOSE,
Chairman.



The Gazette of India.

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PART V.

Bills introduced in the Council of the Governor General of India for making Laws and Regulations, Reports of Select Committees presented to the Council, and Bills published under Rule 23.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to consolidate and amend the w relating to the Government Paper Currency was presented to the Council of the Governor eneral of India for the purpose of making Laws and Regulations on the 10th March, 1905:—

WE, the undersigned, Members of the Select Committee to which the Bill to consolidate and amend the law relating to the Government Paper Currency was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

From High Court, Calcutta, No. 314, dated 27th January, 1905 [Paper No. 1].
From Chief Commissioner, Coorg, No. 216, dated 7th February, 1905 [Paper No. 2].
From Government, Madras, No. 123 Financial, dated 10th February, 1905, and enclosure [Papers No. 3].
From Chief Commissioner, North-West Frontier Province, No. 22, dated 11th February, 1905 [Paper No. 4].
From Chief Commissioner, Central Provinces, No 1844, dated 10th February, 1905 [Paper No. 5].
From Chief Commissioner, British Baluchistan, No. 048, dated 11th February, 1905 [Paper No. 6].
From Chief Commissioner, Assam, No. 754-J., dated 13th February, 1905 [Paper No. 7].
From Government, Bombay, No. 597, dated 11th February, 1905, and enclosures [Papers No. 8].
From Government, Burma, No. 329—1-C.-1., dated 10th February, 1905, and enclosure [Papers No. 9].
From Government, United Provinces, No. 24-C.—X.-3-1905, dated 13th February, 1905, and enclosure [Papers No. 10].
From Government, Punjab, No. 24-C., dated 13th February, 1905 [Paper No. 11].
From Chief Commissioner, Ajmer-Merwara, No. 433-C.—690-IX, dated 13th February, 1905 [Paper No. 12].
From Government, Bengal, No. 890-F., dated 13th February, 1905, and enclosures, and No. 1071-F., dated 17th February, 1905, and enclosures [Papers No. 13].

2. In accordance with the suggestion of the Acting Advocate General, Bombay, we have substituted the uniform expression "denominational value" for the various expressions used in the Bill as introduced to indicate the face value of currency notes.

3. *Clause 12.*—As there has been some misunderstanding as to the application of this clause, we have suggested the introduction of the words "to any Government Treasury" between the words "issue" and "currency notes" in order to make it clear that the clause does not provide for the issue of currency notes to the public in exchange for gold coin not being legal tender or gold bullion.

4. *Clause 15.*—As the proviso to this clause is only intended to apply to sub-clause (*c*), we have redrafted the sub-clause and proviso so as to make this clear.

5. *Clause 17.*—In order to simplify the calculation of the periods referred to in the first proviso to this clause, we have proposed that they should all be made from one definite date yearly, namely, the first day of April following the date of the issue of the notes in question.

6. *Clause 20.*—We would recommend the adoption of the proposal of the Bengal Chamber of Commerce that the power to invest in sterling securities should be limited to two crores of rupees, and we have with this object added a proviso to this clause.

7. *Clause 26.*—As the abstracts of accounts required by this clause are at present made up and published four times a month and the intention is, we understand, to continue the present practice, we have adopted a suggestion that the clause should be altered so as to recognize that practice.

8. The publication ordered by the Council has been made as follows:—

In English.

Gazette.	*Date.*
Gazette of India	7th January, 1905.
Fort Saint George Gazette	17th January, 1905.
Bombay Government Gazette	12th January, 1905.
Calcutta Gazette	11th January, 1905.
United Provinces of Agra and Oudh Government Gazette	14th January, 1905
Punjab Government Gazette	19th January, 1905.
Burma Gazette	21st January, 1905.
Central Provinces Gazette	14th January, 1905.
Assam Gazette	21st January, 1905.
Coorg District Gazette	1st February. 1905.
Sind Official Gazette	12th January, 1905.

In the Vernaculars.

Province.	*Language.*	*Date.*
Madras	Tamil Telugu Hindustani Kanarese Malayalam	14th February, 1905.
Bombay	Marathi Gujarathi Kanarese	9th February, 1905.
Bengal	Bengali	31st January, 1905.
	Hindi	17th January, 1905.
	Uriya	24th January, 1905.
United Provinces of Agra and Oudh Gazette	Urdu	21st January, 1905.
Punjab	Urdu	19th January, 1905.
Burma	Burmese	11th February, 1905.
Assam	Bengali	11th February, 1905.
Sindh	Sindhi	2nd February, 1905.

9. We think that the Bill has not been so altered as to require re-publication, and we recommend that it be passed as now amended.

E. N. BAKER.
H. ERLE RICHARDS.
E. CABLE.
H. ADAMSON.
BIPIN KRISHNA BOSE.

The 7th March, 1905.

No. II.

THE INDIAN PAPER CURRENCY BILL.

CONTENTS.

The Indian Paper Currency Bill.

(Preliminary.—Section 1. The Department of Paper Currency.—Sections 2-7. Supply and Issue of Currency Notes.—Section 8.)

No. II.

[*Notes.*—The sections referred to in the margin of the Bill are sections of the Indian Paper Currency Act, 1882.

The portions printed in italics denote the alterations proposed by the Select Committee.]

A Bill to consolidate and amend the law relating to the Government Paper Currency.

WHEREAS it is expedient to consolidate and amend the law relating to the Government Paper Currency; It is hereby enacted as follows:—

Preliminary.

Short title and extent. 1. (1) This Act may be called the Indian Paper Currency Act, 1905; and

(2) It extends to the whole of British India, inclusive of British Baluchistan, the Sonthal Parganas and the Pargana of Spiti.

The Department of Paper Currency.

Department of Paper Currency for issue of currency notes. 2. There shall continue to be a Department of the public service, to be called the Department of Paper Currency, whose function shall be the issue of promissory notes of the Government of India, to be called currency notes, payable to bearer on demand, and of such denominational values, not being less than five rupees, as the Governor General in Council may direct.

Head Commissioner and Commissioners of Paper Currency. 3. At the head of the Department there shall be an officer to be called the Head Commissioner of Paper Currency, and there shall be three other officers, to be called, respectively,—

(a) the Commissioner of Paper Currency for Madras,

(b) the Commissioner of Paper Currency for Bombay, and

(c) the Commissioner of Paper Currency for Rangoon.

Power to establish circles of issue, offices of issue and currency agencies. 4. The Governor General in Council may, by notification in the Gazette of India,—

(a) establish districts, to be called circles of issue, four of which circles shall include the towns of Calcutta, Madras, Bombay and Rangoon, respectively;

(b) appoint in each circle some one town to be the place of issue of currency notes, as hereinafter provided;

(c) establish in each such town an office or offices of issue;

(d) establish in any town situate in any circle an office, to be called a currency agency; and

(e) declare that, for the purposes of this Act, any town (other than Calcutta, Madras, Bombay or any town situate in Burma) in which an office of issue is established, shall be deemed to be situate within such Presidency as is specified in the order.

Commissioners and Deputy Commissioners of Paper Currency and Currency Agents. 5. (1) The Head Commissioner of Paper Currency shall be the officer in charge of the circle of issue which includes the Town of Calcutta, and the Commissioners of Paper Currency for Madras, Bombay and Rangoon shall be the officers in charge of the circles of issue which include the Towns of Madras, Bombay and Rangoon, respectively.

(2) For each other circle of issue there shall be an officer in charge to be called the Deputy Commissioner of Paper Currency, and for each Currency Agency an officer to be called the Currency Agent.

Subordination of officers. 6. For the purposes of this Act,—

(a) the Commissioners of Paper Currency for Madras, Bombay and Rangoon, and the Deputy Commissioners of Paper Currency in the Presidency of Fort William in Bengal, shall be subordinate to the Head Commissioner of Paper Currency;

(b) the Deputy Commissioners of Paper Currency in the Presidencies of Fort St. George and Bombay, and in the Province of Burma, shall be subordinate to the Commissioners of Paper Currency for Madras, Bombay and Rangoon, respectively; and

(c) the Currency Agent at any town shall be subordinate to the Head Commissioner, Commissioner or Deputy Commissioner, as the case may be, of Paper Currency for the circle of issue in which that town is situate.

Appointment of officers. 7. All officers under this Act shall be appointed by the Governor General in Council.

Supply and Issue of Currency Notes.

Head Commissioner, Commissioners and Deputy Commissioners to provide and distribute currency notes. 8. (1) The Head Commissioner shall provide currency notes of the denomination*al values* prescribed under this Act, and shall supply the Commissioners and the Currency Agents subordinate to him, and the Deputy Commissioners, with such notes as they need for the purposes of this Act,

The Indian Paper Currency Bill.

(Supply and Issue of Currency Notes.—Sections 9-13. Currency Notes where legal tender and where payable.—Sections 14-16. Reserve.— Section 17.)

(2) The Commissioners and Deputy Commissioners shall supply the Currency Agents subordinate to them, respectively, with such notes as those Agents need for the purposes of this Act.

(3) Every such note, other than a currency note *of the denominational value of* five rupees issued from any town not situate in Burma, shall bear upon it the name of the town from which it is issued.

Signatures to currency notes.

9. The name of the Head Commissioner, of one of the Commissioners, of a Deputy Commissioner or of some other person authorized by the Head Commissioner, or by one of the Commissioners, to sign currency notes, shall be subscribed to every such note, and may be impressed thereon by machinery, and when so impressed shall be deemed to be a valid signature.

Issue of currency notes for silver or gold coin by officers in charge of Circles.

10. The officers in charge of circles of issue shall, in their respective circles, on the demand of any person, issue, from the office or offices of issue established in their respective circles, currency notes of the denominational *values* prescribed under this Act, in exchange for the amount thereof—

(*a*) in rupees or half rupees or in gold coin which is legal tender under the Indian Coinage Act, 1870, or

(*b*) in rupees made and declared to be a legal tender under the provisions of the Native Coinage Act, 1876.

Issue of currency notes for silver or gold coin by Currency Agents.

11. Any Currency Agent to whom currency notes have been supplied under section 8 may, if he thinks fit, on the demand of any person, issue from his agency any such notes in exchange for the amount thereof in any coin specified in section 10.

Issue *to Government Treasuries* of currency notes for gold coin not legal tender or gold bullion.

12. The officers in charge of circles of issue shall, on the requisition of the Comptroller General, issue *to any Government Treasury* currency notes in exchange for gold coin which is not legal tender under the Indian Coinage Act, 1870, or for gold bullion at the rate of one rupee for 7·53344 grains troy of fine gold.

Issue of currency notes for certain gold coin or gold or silver bullion or securities held by Secretary of State.

13. If the Secretary of State for India in Council shall consent to hold in gold coin or bullion, or in silver bullion or in securities of the kinds mentioned in section 20, the equivalent in value to notes issued in India as a reserve to secure the payment of such notes, the Governor General in Council may from time to time direct that currency notes shall be issued to an amount equal to the value of the coin, bullion, and securities so held by the Secretary of State for India in Council.

Currency Notes where legal tender and where payable.

Currency notes where legal tender.

14. A currency note *of the denominational value of* five rupees, issued from any town not situate in Burma, shall be a legal tender in any place in British India except Burma,

a currency note *of the denominational value of* five rupees, issued from any town in Burma, shall be a legal tender at any place in Burma, and

a currency note *of any denominational value* exceeding five rupees shall be a legal tender at any place within the circle from which the note was issued,

for the amount expressed in the note, in payment or on account of—

(*a*) any revenue or other claim, to the amount of five rupees or upwards, due to the Government of India, and

(*b*) any sum of five rupees or upwards, due by the Government of India or by any body corporate or person in British India:

Provided that no currency note shall be deemed to be a legal tender by the Government of India at any office of issue.

Currency notes where payable.

15. A currency note shall be payable at the following offices of issue, namely:—

(*a*) a currency note *of the denominational value of* five rupees, issued from any town not situate in Burma, at any office of issue not situate in Burma;

(*b*) a currency note *of the denominational value of* five rupees, issued from any town in Burma, only at an office of issue in such town;

(*c*) a currency note *of any denominational value* exceeding five rupees, at an office of issue in the town from which it was issued *and also, unless* issued from any town in Burma, at an office of issue in the Presidency-town of the Presidency within which such town is situate.

Currency notes issued from currency agencies where deemed to be issued.

16. For the purposes of sections 14 and 15 currency notes issued from any currency agency shall be deemed to have been issued from the town appointed under section 4 to be the place of issue in the circle of issue in which that agency is established.

Reserve.

Reserve coin, bullion and securities to be equal to amount of currency notes in circulation.

17. The whole amount of currency notes at any time in circulation shall not exceed the total amount represented by the sovereigns, half sovereigns rupees, half rupees and gold

The Indian Paper Currency Bill.

(Reserve.—Sections 18-23. Private Bills payable to Bearer on Demand.—Sections 24-25.)

bullion, and the sum expended in the purchase of the silver bullion and securities, which are for the time being held by the Secretary of State for India in Council and by the Governor General in Council as a reserve to provide for the satisfaction and discharge of the said notes, and the said notes shall be deemed to have been issued on the credit of the Government of India as well as on the security of the said coin, bullion and securities:

Provided that, for the purposes of this section, currency notes which have not been presented for payment, in the case of notes *of any denominational value* not exceeding one hundred rupees within forty years, and in the case of notes *of any denominational value* exceeding one hundred rupees within one hundred years, *from the first day of April following* the date of their issue, shall be deemed not to be in circulation:

Provided further that all notes which are declared under the first proviso to this section not to be in circulation shall be deemed to have been issued on the credit of the Government of India and shall, if subsequently presented for payment, be paid from the revenues of the Government of India.

Power to dispose of coin and bullion in reserve.

18. Subject to the provisions of section 17, the Governor General in Council may at any time, if he thinks it expedient, convert any of the coin or bullion for the time being held by him as a part of the reserve into coin of any of the kinds mentioned in section 10 or into gold or silver bullion.

Coin and bullion to remain part of reserve during transit between England and India.

19. If any coin or bullion held by the Secretary of State for India in Council or by the Governor General in Council as part of the reserve is transmitted by the Secretary of State for India in Council to the Governor General in Council or by the Governor General in Council to the Secretary of State for India in Council, it shall be deemed during the period of transmission to remain part of the reserve referred to in section 17.

Nature and value of securities which may form reserve.

20. The securities mentioned in section 17 shall be securities of the United Kingdom of Great Britain and Ireland or of the Government of India, or securities issued by the Secretary of State for India in Council under the authority of Act of Parliament and charged on the revenues of India, and the value of them at the price at which they are purchased shall not exceed one hundred and twenty millions of rupees:

Provided that the value at such price as aforesaid of such of the said securities as are not securities of the Government of India shall at no time exceed twenty millions of rupees.

Trustees of Indian securities purchased under Act.

21. The securities purchased by the Governor General in Council shall be securities of the Government of India, and shall be held by the Head Commissioner and the Master of the Mint at Calcutta, or of such other Mint as the Governor General in Council may direct in this behalf, in trust for the Secretary of State for India in Council.

Power to sell and replace Indian securities.

22. (1) The Head Commissioner may, at any time, when ordered so to do by the Governor General in Council, sell and dispose of any of the securities held under section 21.

(2) For the purpose of effecting such sales, the Master of the Mint at Calcutta or of such other Mint as aforesaid shall, on a request in writing from the Head Commissioner, at all times sign and endorse the securities, and the Head Commissioner, if so directed by the Governor General in Council, may purchase securities of the Government of India to replace such sales.

Account of interest on securities.

23. An account showing the amount of the interest accruing on the securities held as part of the reserve under this Act, and the expenses and charges incidental thereto, shall be rendered annually by the Head Commissioner to the Governor General in Council, and published annually in the Gazette of India.

Private Bills payable to Bearer on Demand.

Prohibition of issue of private bills or notes payable to bearer on demand.

24. No person in British India shall draw, accept, make or issue any bill of exchange, hundi, promissory note or engagement for the payment of money payable to bearer on demand, or borrow, owe or take up any sum or sums of money on the bills, hundis or notes payable to bearer on demand, of any such person:

Provided that cheques or drafts, payable to bearer on demand or otherwise, may be drawn on bankers, shroffs or agents by their customers or constituents, in respect of deposits of money in the hands of those bankers, shroffs or agents and held by them at the credit and disposal of the persons drawing such cheques or drafts.

Penalty for issuing such bills or notes and institution of prosecutions.

25. (1) Any person contravening the provisions of section 24 shall, on conviction by a Presidency Magistrate or a Magistrate of the first class, be punishable with a fine equal to the amount of the bill, hundi, note or engagement in respect whereof the offence is committed.

(2) Every prosecution under this section shall be instituted by the officer in charge of the circle of issue in which the bill, hundi, note or engagement is drawn, accepted, made or issued.

The Indian Paper Currency Bill.

(Supplementary Provisions.—Sections 26-28. Transfer of Office of Issue from Allahabad to Cawnpore.—Section 29. The Schedule.—Enactments repealed.)

Supplementary Provisions.

Abstracts of accounts.

26. An abstract of the accounts of the Department of Paper Currency, showing—

(*a*) the whole amount of currency notes in circulation,

(*b*) the amount of coin and bullion reserved, distinguishing gold from silver, and showing separately the amount of coin or bullion held by the Secretary of State for India in Council, or in transit from or to India, or in the custody of the Mint Master during coinage, and

(*c*) the nominal value of, and the price paid for, the securities held as part of the reserve, showing separately those held by the Secretary of State for India in Council and those held in India under section 21,

shall be made up *four times in each month* by the Head Commissioner, and published, as soon as may be, in the Gazette of India.

Power to make rules.

27. (*1*) The Governor General in Council may make rules to carry out the purposes and objects of this Act.

(*2*) In particular and without prejudice to the generality of the foregoing power, such rules may—

(*a*) fix the *denominational values* (not being less than five rupees) for which currency notes shall be issued;

(*b*) provide for the alteration of the limits of any of the circles of issue; and

(*c*) declare the places at which currency notes shall be issued.

(*3*) Every such rule shall be published in the Gazette of India, and on such publication shall have effect as if enacted in this Act.

Repeals.

28. The enactments mentioned in the Schedule are hereby repealed to the extent specified in the last column thereof:

Provided that all securities purchased and notes issued under the Indian Paper Currency Act, 1882, or any Act thereby repealed shall, if undisposed of or in circulation at the commencement of this Act, be deemed to have been respectively purchased and issued under this Act.

Transfer of Office of Issue from Allahabad to Cawnpore.

And whereas it is proposed to close the office of issue at present established in the town of Allahabad and to establish in lieu thereof an office of issue in the town of Cawnpore; It is hereby further enacted as follows:—

Special provision for payment of currency notes issued prior to closing of Allahabad office.

29. For the purposes of sections 14 and 15, a currency note issued from the office of issue in the town of Allahabad prior to the date of the closing of such office shall, notwithstanding anything hereinbefore contained, be deemed, from the date of the establishment of an office of issue in the town of Cawnpore, to have been issued from such last-mentioned office.

THE SCHEDULE.

ENACTMENTS REPEALED.

(*See section 28.*)

Year.	No.	Short title.	Extent of repeal.
1882	XX	The Indian Paper Currency Act, 1882.	So much as is unrepealed.
1893	VIII	The Indian Coinage and Paper Currency Act, 1893.	So much as relates to the Indian Paper Currency Act, 1882.
1896	XXI	The Indian Paper Currency Act Amendment Act, 1896.	The whole.
1899	XXII	The Indian Coinage and Paper Currency Act, 1899.	So much as relates to the Indian Paper Currency Act, 1882.
1900	VIII	The Indian Paper Currency Act, 1900.	So much as is unrepealed.
1902	IX	The Indian Paper Currency Act, 1902.	The whole.
1903	VI	The Indian Paper Currency (Amendment) Act, 1903.	The whole.

J. M. MACPHERSON,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced in the Council of the Governor General of India for the purpose of making Laws and Regulations on the 10th March, 1905:—

No. 6 OF 1905.

A Bill further to amend the Court-fees Act, 1870.

WHEREAS it is expedient further to amend the Court-fees Act, 1870; It is hereby enacted as follows:—

Short title.

1. This Act may be called the Court-fees (Amendment) Act, 1905.

Amendment of section 7, Act VII, 1870.

2. In section 7, sub-head xi, of the Court-fees Act, 1870,—

(1) after clause (c), the following clause shall be inserted, namely:—

"(cc) by a landlord to eject a tenant or a person remaining, after the determination of his tenancy, in possession of any immoveable property;"

(2) for the word "land", in clause (e), the words "any immoveable property" shall be substituted; and

(3) for the word "land", in the concluding clause, the word "property" shall be substituted.

STATEMENT OF OBJECTS AND REASONS.

IT has been held by the Chief Court of Lower Burma that the court-fee payable in suits for the ejectment of persons remaining in possession of immoveable property after the determination of their tenancy must, under clause v of section 7 of the Court-fees Act, 1870, be computed upon the value of the property. The effect of the decision referred to is to require the payment of an unduly heavy fee in suits the object of which is solely to secure ejectment, and in which the title to property is not in dispute. It is accordingly proposed by the present Bill, which has been prepared after consultation with the various Local Governments and High Courts, to declare that the court-fee in such suits shall be computed upon the yearly rent of the property. This is the effect of the new clause (cc) which sub-clause (1) of clause 2 of the Bill proposes to insert in sub-head xi of section 7 of the Act. The other clauses of the Bill are designed to remove the possibility of doubt as to the meaning of the word "land" as used in clause (e) and the last clause of the same sub-head.

The 8th March, 1905.

A. T. ARUNDEL.

J. M. MACPHERSON,
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 11, 1905.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Proceedings of the Council of the Governor General of India, assembled for the purpose of making Laws and Regulations.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE INDIAN COUNCILS ACTS, 1861 AND 1892 (24 & 25 VICT., CAP. 67, AND 55 & 56 VICT., CAP. 14).

The Council met at Government House, Calcutta, on Friday, the 10th March, 1905.

PRESENT:

His Excellency Baron Curzon, P.C., G.M.S.I., G.M.I.E., Viceroy and Governor General of India, *presiding*.
His Honour Sir A. H. L. Fraser, K.C.S.I., Lieutenant-Governor of Bengal.
His Excellency General Viscount Kitchener of Khartoum, G.C.B., O.M., G.C.M.G., Commander-in-Chief in India.
The Hon'ble Major-General Sir E. R. Elles, K.C.B., K.C.I.E.
The Hon'ble Sir A. T. Arundel, K.C.S.I.
The Hon'ble Sir Denzil Ibbetson, K.C.S.I.
The Hon'ble Mr. H. Erle Richards.
The Hon'ble Mr. J. P. Hewett, C.S.I., C.I.E.
The Hon'ble Mr. E. N. Baker, C.S.I.
The Hon'ble Mr. Gopal Krishna Gokhale, C.I.E.
The Hon'ble Mr. E. Cable.
The Hon'ble Nawab Saiyid Muhammad Sahib Bahadur.
The Hon'ble Mr. H. Adamson, C.S.I.
The Hon'ble Rai Bahadur B. K. Bose, C.I.E.
The Hon'ble Sir Rameshwara Singh, K.C.I.E., Maharaja Bahadur of Darbhanga.
The Hon'ble Rai Sri Ram Bahadur.
The Hon'ble Mr. L. A. S. Porter.
The Hon'ble Mr. A. D. Younghusband.
The Hon'ble Mr. L. Hare, C.I.E.
The Hon'ble Mr. H. A. Sim, C.I.E.
The Hon'ble Nawab Fateh Ali Khan, Kazilbash, C.I.E.

QUESTIONS AND ANSWERS.

The Hon'ble MR. GOKHALE asked the following question:—

"I. Will Government be pleased to lay on the table a statement giving a list of all new appointments carrying a salary of Rs. 5,000 and upwards a year,

that have been created by Government since 1892—the year of the last Parliamentary return on the subject—showing against each appointment (*a*) the year in which it was created, (*b*) the present salary attached to it, and (*c*) the name of the present holder."

The Hon'ble MR. BAKER replied as follows :—

"The preparation of the return asked for by the Hon'ble Member would require a reference to Account Offices, Civil, Public Works and Military, all over India. It would involve a very large amount of labour and would occupy several months of time. In these circumstances, the Governor General in Council does not feel justified in ordering the return to be prepared."

The Hon'ble MR. GOKHALE asked the following questions :—

"II. Will Government be pleased to lay on the table the correspondence that has taken place between the Government of India and the Secretary of State for India on Mr. Robertson's Report on the administration and working of Indian Railways?

"III. Will Government be pleased to furnish information on the following points regarding the administration of Railways in India, as at present existing :—

(*a*) What is the total number of the Superior Controlling Officers employed in the Railway Department of the Government of India and in the offices of the several Consulting Engineers for Railways in the Provinces?

(*b*) What is the annual cost to the State on account of the above Controlling Staff?

(*c*) What is the total number of the Superior Auditing Staff employed in the Government of India Secretariat and in the Provinces, and what is their annual cost?

"IV. Will Government be pleased to state if it is in contemplation to abolish the offices of the several Consulting Engineers for Railways, and, if so, will Government state how many of the existing staff—both Control and Audit—will be retained for employment under the newly constituted Railway Board, and how will the cost of the administration of Railways in India by the Board compare with the cost of the existing machinery?

"V. Will Government be pleased to lay on the table a statement shewing the number of the clerical staff employed in the Railway Department of the Government of India and in the offices of the several Consulting Engineers for Railways and Examiners of Accounts in the Provinces, with the amount of salaries drawn by them—showing separately the European, Eurasian and Indian employés and their salaries—also showing the pensionable staff separately from the non-pensionable?

"VI. Will Government be pleased to state what amount of reduction is in contemplation in the existing clerical staff of the Railway Department of the Government of India Secretariat and in the offices of the several Consulting Engineers for Railways, and how it is proposed to provide for those who will be thrown out of employment, when the contemplated reduction, if any, is effected?"

The Hon'ble MR. HEWETT replied as follows :—

"II. The Government of India do not propose to lay the correspondence referred to on the table.

"III. (*a*) The total number of the Superior Controlling Staff employed in the Railway Department of the Government of India prior to the constitution of the Railway Board was 9 (it has since been reduced by the abolition of the Secretaryship to the Government of India in the Railway Branch), and in the offices of Consulting Engineers for Railways in the Provinces, 22. (*b*) The annual cost of the above staff, subject to fluctuations owing to the status of the individuals holding the appointments, is 4¾ lakhs. (*c*) The total number of the Superior Auditing Staff employed in the Government of India Secretariat is 5, and in the Provinces 13. The annual cost of the former is Rs. 85,800, and of the latter Rs. 1,35,000. The Superior Auditing Staff under the Government of India are

not employed solely on the audit of Railway accounts, but deal also with the accounts of Civil Works, Military Works, Irrigation, and Telegraphs.

"IV. The Railway Board have only recently assembled in Calcutta, and have not had time to make definite recommendations regarding the future organization of the Railway Department.

"V. The information asked for is not immediately available.

"VI. The reply given to question IV applies to the first portion of this question also. Every effort will be made, in accordance with the practice in such circumstances, to give employment in State Railways, or otherwise, to members of the clerical staff of the offices referred to whose services may have to be dispensed with."

INDIAN PAPER CURRENCY BILL.

The Hon'ble MR. BAKER presented the Report of the Select Committee on the Bill to consolidate and amend the law relating to the Government Paper Currency.

COURT-FEES (AMENDMENT) BILL.

The Hon'ble SIR ARUNDEL ARUNDEL moved for leave to introduce a Bill further to amend the Court-fees Act, 1870. He said:—"In a suit before the Chief Court of Lower Burma it was held by the full Court that the court-fee payable in suits for the ejectment of a person remaining in possession of immoveable property after the alleged determination of his tenancy must, under clause v of section 7 of the Court-fees Act, 1870, be computed on the value of the property. The effect of the decision is to require the payment of an unduly high fee in suits the object of which is to secure ejectment and in which the title of the property is not in dispute. This was the case in the suit which gave rise to the reference from Burma, and in which the property from which it was sought to eject the tenant was a room in a house.

"The Local Governments and High Courts have been consulted. Some authorities were opposed to giving relief by legislation. The majority, however, were in favour of relief, but differed as to the method in which it should be given. Some were in favour of a fixed court-fee of Rs. 10, but it has been pointed out that this may be insufficient in some cases and excessive in others. The Government of India, after careful consideration, resolved to adopt the suggestion that the court-fee in suits of this nature should be fixed with reference to the yearly rent of the property, and the draft Bill has been framed accordingly.

"To the objection that suits to disprove a right of occupancy might be brought under the amendment to the Act, the Burma Chief Court reply that a right of occupancy is a right well known in Indian land systems and is something beyond a mere tenancy. With regard to agricultural tenants, it has been urged in favour of the proposed amendment that, if the landlord succeeds and gets a decree for ejectment with costs, it is the tenant who has to pay the court-fees, so that in almost all successful ejectment suits the lessening of the court-fee would benefit the tenant."

The motion was put and agreed to.

The Hon'ble SIR ARUNDEL ARUNDEL introduced the Bill.

The Hon'ble SIR ARUNDEL ARUNDEL moved that the Bill, together with the Statement of Objects and Reasons relating thereto, be published in the Gazette of India in English, and in the local official Gazettes in English and in such other languages as the Local Governments think fit.

The motion was put and agreed to.

The Council adjourned to Wednesday, the 22nd March, 1905.

J. M. MACPHERSON,
Secretary to the Government of India,
Legislative Department.

CALCUTTA;
The 10th March, 1905.



SUPPLEMENT TO

The Gazette of India.

No. 10.} CALCUTTA, SATURDAY, MARCH 11, 1905.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The* SUPPLEMENT *and* PART VI *of the* GAZETTE *can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.*

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA *is required by Law, or which has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

APPROPRIATION REPORT

ON

THE ACCOUNTS

OF

THE GOVERNMENT OF INDIA

FOR

1903-1904.

BY

A. F. COX,

COMPTROLLER AND AUDITOR GENERAL.

CONTENTS.

APPROPRIATION REPORT

ON

THE ACCOUNTS

OF

THE GOVERNMENT OF INDIA

FOR

1903-1904.

GENERAL REVIEW.

Throughout the report the rupee figures are in thousands of rupees and the sterling figures in hundreds of £; thus 10,64 reads as ten lakhs and sixty-four thousands of Rupees, and £71,2 reads as seventy-one thousand and two hundreds of pounds sterling. The rupee figures are converted into sterling amounts at Rs15=£1.

The distinguishing feature of the Budget Estimates for 1903-4 was the decision arrived at for the first time since 1882 in regard to remission of taxation. A succession of big surpluses for a number of years had induced the Government of India in 1902-3 to grant large remissions of famine arrears of Land Revenue and to repeal or reduce certain minor taxes. The continuance of favourable conditions led to important reduction of taxation by reducing the Salt duty by 8 annas a maund, with effect from the 18th March 1903, in all Provinces except Burma, and by exempting from income-tax all incomes below Rs. 1,000 a year with effect from 1st April 1903. These two measures of remission were estimated to result in a total reduction of revenue in 1903-4 of £1,393,3, and brought down the anticipated surplus in that year to £948,7.

2. During the year under report, there was an increase of revenue in greater or less proportion under all heads except Telegraph, Jails, Education and Superannuation. The collection of Land Revenue surpassed the Budget anticipation by £124,7. Under Salt there was a total improvement of £297,2, of which £215,7 occurred in Madras and was the result partly of the stimulus given to consumption by the reduction of duty and partly of the realisations of the old rate of duty on the credit sales of the previous year. A generally favourable harvest, specially in Madras, Burma and Bombay, and settlement of licenses on better terms brought in an improvement of £475,0 in the Excise revenue. Under Customs there was an improvement of £353,0, which extended to all the maritime provinces except Bengal, where there was a large falling-off in the imports of petroleum and some decrease of cotton goods. The revenue from Forests and Irrigation canals also exceeded the Budget by £162,4 and £116,5, respectively.

3. But by far the greatest improvement occurred in the Opium revenue and in the net earnings of State Railways. The rise in the average price per chest of Bengal Opium from Rs. 1,100 provided for in the Budget to Rs. 1,462 caused an excess receipt of £1,158,4 in Bengal. The revenue from pass fees in Bombay was also more by £194,7 in consequence of a better outturn of the Malwa crop. The increased outturn in Bengal necessitated larger payments to cultivators which brought down the net improvement under Opium to £867,3. Under Railways the net earnings exceeded the Budget Estimate by £819,8. To this excess all the principal railways, with the exception of Rajputana Malwa, Bengal Nagpur, and Indian Midland, contributed a share.

4. These and other minor improvements in revenue, augmented by savings in expenditure, principally under Civil Departments, produced considerable improvement in the financial position which enabled the Imperial Government to place largely increased allotments, aggregating to £1,726,7, at the disposal of Local Governments for provincial expenditure. A large portion of the improvement relating to the Provincial Accounts, including the allotments referred to above, was transferred to Local Governments, leaving £2,996,4, as the Imperial surplus of the year.

5. No important change in classification was made during the year in regard to revenue and expenditure.

6. The following summary gives the Budget and Account figures of 1903-4, which are reviewed in this report. The details will be found in the statements on pages 167 to 182:—

Receipts. Budget. £	Receipts. Accounts. £	Revenue and Expenditure.	Outgoings. Budget. £	Outgoings. Accounts. £
46,322,9	49,204,7	A Principal Heads of Revenue	8,384,6	8,593,8
730,6	896,1	B Interest	1,706,6	1,697,6
1,441,4	1,507,1	C Post Office	1,434,4	1,403,2
884,4	857,6	C Telegraph	1,014,3	916,8
366,7	2,884,8	C Mint	404,2	2,785,6
1,323,5	1,597,3	D Civil Departments	12,246,9	11,979,2
640,4	694,0	E Miscellaneous	4,240,4	4,349,6
...	...	F Famine	1,000,0	905,7
20,333,3	21,557,9	H Railways	20,292,4	20,697,2
2,795,3	2,911,8	J Irrigation	2,732,6	2,680,0
477,3	555,5	K Other Public Works	5,521,9	5,663,5
1,039,6	1,089,4	L Army Services	17,691,9	17,865,2
...	...	LL Special Defence Works	120,0	27,1
...	...	M Provincial Surplus + or Deficit —	—1,383,5	+1,195,3
...	...	Imperial Surplus + or Deficit —	+948,7	+2,996,4
76,355,4	83,756,2	TOTAL	76,355,4	83,756,2

Receipts. Budget.	Receipts. Accounts.	Other Transactions.	Outgoings. Budget.	Outgoings. Accounts.
948,7	2,996,4	Imperial Surplus or Deficit as above	...	...
3,133,0	...	N Railway and Irrigation Capital not charged to Revenue	8,101,9	6,964,3
2,643,3	2,146,9	O Permanent Debt	...	...
...	...	O Temporary Debt	1,500,0	1,166,7
595,4	770,2	P Unfunded Debt	...	...
...	1,973,2	Q Deposits and Advances	447,2	...
...	...	R Loans and Advances by Imperial Government	50,2	112,9
80,6	471,7	RR Loans and Advances by Provincial Governments	...	...
676,3	1,214,7	T Remittances	...	...
17,000,0	21,659,3	U Secretary of State's Bills	17,066,9	21,674,4
17,519,8	17,850,2	V Cash Balance, April 1st	...	...
...	...	Ditto, March 31st	15,430,9	19,164,3
42,597,1	49,082,6	GRAND TOTAL	42,597,1	49,082,6

Comparison with the year 1902-3.

7. The comparison in respect of revenues with the year 1902-3 is as follows:—

Revenues.	1902-3. £	1903-4. £	Difference, 1903-4. Greater (+) or less (—). £	R
Principal Heads of Revenue	47,380,9	49,204,7	+1,823,8	+2,73,57
Interest	867,7	896,1	+28,4	+4,26
Post Office	1,429,9	1,507,1	+77,2	+11,58
Telegraph	877,0	857,6	—19,4	—2,91
Mint	411,2	2,884,8	+2,473,6	+3,71,04
Civil Departments	1,322,4	1,597,3	+274,9	+41,24
Miscellaneous	631,0	694,0	+63,0	+9,45
Railways	20,133,9	21,557,9	+1,424,0	+2,13,60
Irrigation	2,769,0	2,911,8	+142,8	+21,42
Other Public Works	486,9	555,5	+68,6	+10,29
Receipts by Military Department	1,125,0	1,089,4	—35,6	—5,34
TOTAL	77,434,9	83,756,2	+6,321,3	+9,48,20

8. The important variations under *Principal Heads of Revenue* are the following:—

	£	R
Land Revenue	+797,5	+1,19,63
Opium	+1,237,6	+1,85,64
Salt	—933,9	—1,40,09
Stamps	+106,6	+15,98
Excise	+553,4	+83,01
Provincial Rates	+78,0	+11,69
Customs	—11,3	—1,69
Forest	+183,0	+27,46
Other Heads	—187,1	—28,06
TOTAL	+1,823,8	+2,73,57

9. Under *Land Revenue*, the increase was due generally to the improved condition of the people consequent on the cessation of scarcity and to the grant of remissions in the previous year. High prices of Bengal Opium and a better outturn of crops in Malwa account for the rise under *Opium*. The decrease under *Salt* was mainly due to the reduction in the rate of duty. The improvement under *Stamps* was due partly to the actuals of the previous year in Berar having included only six months' collections, and partly to increased litigation, trade and monetary transactions in Burma, Bengal, the United Provinces of Agra and Oudh, and Madras in 1903-4. A more favourable harvest and settlement of licenses on better terms, together with an increase in Bombay in the rate of excise duty on rum, fees for retail country-liquor licenses and still-head duty, account for the increase under *Excise*. Under *Provincial Rates*, the largest improvements occurred in Bombay (5,61), and the Punjab (4,15). In Bombay it was due to remissions in the Presidency proper and to a low inundation of the Indus in Sindh in 1902-3; in the Punjab it was due partly to better harvests, and partly to collection of suspended revenue. The falling-off in the total *Customs* revenue for all India was nominal, but there were important variations in Burma and Bengal. In Burma there was a decline of 9,12 in export duties, chiefly in consequence of exceptionally large shipments of rice, in the previous year, to Japan and parts of China, but this decline was more than made up for by an improvement of 10,72 in import duties, which was the result of the general prosperity of the province. In Bengal, on the other hand, there was a decline of 10,37 in import duties, chiefly in consequence of diminished imports of petroleum from Russia and America (6,61), and of foreign sugar (4,78), due to the abolition of the bounties under the decision of the Brussels Convention. This decline was to a great extent counterbalanced by small improvements in other Provinces under various heads. The large increase under *Forest* occurred principally in Burma (15,29), Berar (4,40), Bombay (4,23), and the United Provinces (2,55), and was generally the result of larger sales of timber. The Income Tax Amendment Act XI of 1903, by which the assessable minimum was raised from R500 to R1,000, was chiefly responsible for the heavy decline under *Other Heads*.

10. Under *Interest* the chief variations were an increase of 9,02 in Bombay, due to the Bombay Port Trust having paid in March interest which was due in April 1904, and a short recovery (5,15) of interest on the Hyderabad Loan. The increase under *Post Office* was mainly derived from the sale of ordinary stamps (9,90). The cessation of military operations in South Africa and the diversion of foreign traffic to the cable route *viâ* South Africa account for the decrease under *Telegraph*. The increase under *Mint* represents chiefly gain on coinage operations (3,71,98) brought about by a larger demand for rupees. The receipts under *Civil Departments* in 1903-4 include 20,33 under Marine on account of recoveries from other Departments and Local Governments for stores, etc. which up to 1902-3 were

adjusted by deduction from expenditure. Excluding this adjustment, there was an improvement under this section of 20,91, of which 6,58 was due to more extensive employment of Royal Indian Marine Vessels on Imperial Service; 2,22 occurred under *Courts of Law;* and 2,33 under *Police.* The increase of 9,45 under *Miscellaneous* was made up partly of greater credits to *Exchange* (4,03) and partly of increased receipts from contributions in Bombay (2,31), in consequence of the refund of the capital cost of a telegraph line taken over by the Telegraph Department.

11. Under *Railways* the most important improvement occurred under the North-Western Railway (1,02,71), and was due chiefly to a large export traffic in wheat, and also to additional mileage opened. Other noticeable improvements were 34,34 under East Indian, due chiefly to recovery from the previous falling-off in coal traffic; 22,66 under Great Indian Peninsula, due to a heavy increase in wheat and linseed traffic; 20,58 under Bengal Nagpur, due to general development of traffic and additional mileage opened; 19,48 under Bengal and North-Western, due to large exports in food-grains and seeds; 14,40 under Burma, due to further improvement in traffic on the old sections of the line and the opening of new extensions; 12,84 under South Indian, to general development of traffic; and 11,92 under Eastern Bengal, due to the opening of an extension and to a larger traffic in grain, pulse and jute. The only important Railway which showed a decrease, were Rajputana Malwa (30,58) and Indian Midland (12,25). The decrease under Rajputana Malwa was due to a fall in traffic in grains and cotton, owing to smaller demand for the former and to the production of the latter being below the average, and that under Indian Midland to diminished traffic in cotton, food-grains and oil-seeds, and to the special traffic in the previous year connected with the Delhi manœuvres and the Durbar.

12. The increase under *Irrigation Receipts* was caused by the development of irrigation from the canals in the Punjab and in Bombay (Jamrao canal). Under *Other Public Works* the increase arose from better receipts from the sale of buildings and old materials, ferry tolls and other miscellaneous receipts. The small falling-off under *Receipts by Military Department* was due mainly to credits afforded in the previous year for value of peace equipment stores taken by certain units to China and South Africa, and for value of elephants transferred to Burma with the Khedda Department. The falling-off would have been larger but for increased receipts in England under clothing and ordnance stores.

13. A comparison of the expenditure side is given below :—

	1902-3.	1903-4.	Difference, 1903-4. Greater (+) or less (—)	
	£	£	£	R
Direct Demands on the Revenues	7,635,1	8,593,8	+958,7	+1,43,81
Interest	1,832,7	1,697,6	—135,1	—20,27
Post Office	1,346,8	1,403,2	+56,4	+8,46
Telegraph	909,7	916,8	+7,1	+1,06
Mint	424,0	2,785,6	+2,361,6	+3,54,24
Civil Departments	11,689,2	11,979,2	+290,0	+43,50
Miscellaneous	4,494,0	4,349,6	—144,4	—21,66
Famine	982,6	905,7	—76,9	—11,53
Railways	19,905,0	20,697,2	+792,2	+1,18,83
Irrigation	2,575,2	2,680,0	+104,8	+15,72
Other Public Works	5,297,1	5,663,5	+366,4	+54,96
Army Services	17,346,4	17,865,2	+518,8	+77,82
Special Defence Works (1902)	...	27,1	+27,1	+4,06
	74,437,8	79,564,5	+5,126,7	+7,69,00

14. Under *Direct Demands on the Revenues* the principal excess was 86,58 under *Opium*. The actual outturn of the crop this year amounted to 1,24,297 maunds against 90,608 maunds in the previous year, and necessitated increased payments to cultivators to the extent of 84,85. Other important excesses were 24,20 under *Assignments and Compensations*, 20,91 under *Land Revenue*, and 9,27 under *Forest*. The first was due principally to the payment of 25,00 to His Highness the Nizam of Hyderabad as quit-rent for Berar, the second to the payment to the village officials in Berar in 1902-3 having been made before its transfer to Government, and the third to purchase of elephants, extensive drift operations, and large outlays on surveys and fire protection in Burma.

15. The smaller charge under *Interest* was principally the result of increased transfer of interest to the Railway Revenue Account. Under *Post Office* the excess occurred chiefly under establishment charges, which are growing year by year with the expansion of the Department, which also accounted for the increase under *Telegraph*. Under *Mint* the net profits on silver coinage, which are annually transferred to the Gold Reserve Fund, amounted in the previous year to only 39,60. A larger demand for rupees in 1903-4 raised these profits to 3,94,14, of which 2,98,78 was contributed by the Bombay Mint. The profits last year were realized wholly in Bombay. Of the increase under *Civil Departments*, 31,60 occurred under *Marine*, and was due principally to the change in the method of accounting explained in paragraph 10. The expenditure on *Education* was also more than that of the previous year by 10,47, chiefly in consequence of the non-utilisation in that year of the special grants for improvement of education. Other noticeable excesses were 10,14 under *Police*, due principally to the actuals of the previous year having included only six months' transactions in Berar, and to larger expenditure on District Executive Force in Burma, Bengal and Bombay, and 9,21 under *Courts of Law* distributed principally between Civil and Sessions Courts and Criminal Courts. These increases were partly counterbalanced by a decrease of 17,53 under *Political*, owing to the cessation of the special expenditure on account of the Delhi Coronation Durbar. Under *Miscellaneous* the chief variations were an increase of 6,09 under *Superannuation Allowances and Pensions*, representing principally the usual growth of expenditure in pension charges and a decrease of 21,75 under *Miscellaneous*, due chiefly to a debit of 15,31 for Local Fund and other liabilities of Berar taken over by Government, and an excess debit of 18,13 in Bombay in 1902-3 partly counterbalanced by excess charges in the Central Provinces and the Punjab in 1903-4 for irrecoverable *takavi* loans written off. Under *Famine*, the saving in direct Famine relief expenditure amounted to 45,18, but the outlay on the construction of protective railways and protective irrigation works was more than the actuals of the previous year by 14,25 and 7,44 respectively. The charge to the Famine Insurance Grant of the net loss on the working of the Bengal Nagpur and Indian Midland Railways was also more by 11,53. Under *Railways* there was an increase of 82,64 in working expenses of State Railways, owing chiefly to increased traffic, renewals of permanent way and locomotives, and the opening of additional train mileage. The payment of interest and annuities in India and England for State Railways, and that of interest on capital deposited by companies, also exceeded the previous year's charges by 22,77 and 7,73 respectively. Under *Irrigation* the increase over the actuals of the previous year was due to the maintenance and repairs of greater lengths of canals opened for irrigation, to the restoration of flood damages in Madras, and to increased interest charges on the additional capital outlay. Under *Other Public Works* there was an excess of 68,46 in the expenditure on *Civil Works*, principally in Bengal (24,85), Burma (8,75), Assam (7,06), the Punjab (6,93), Bombay (6,40), and the United Provinces (5,67). In Bengal the increase was specially due to the purchase of land for the Medical College and Presidency General Hospitals. The expenditure on Military Works, however, fell off by 9,30 owing to the absence of charges for special works in 1903-4. Under *Army Services* there was an excess in the Indian expenditure of 1,19,71, of which 45,12 was due to the Thibet Mission and 59,48 to the increase under regimental pay due to the absence of

savings on account of the return of troops from South Africa, and to charges on account of the late Hyderabad Contingent for the whole year instead of only for a part of the year as in 1902-3. The Home Expenditure, on the other hand, showed a saving of £279,3 chiefly in payments to War Office in respect of British forces serving in India and in the purchase of Military Stores. The expenditure on *Special Defence Works* represents the outlay incurred in 1903-4 to carry out a scheme of special coast defences, provision for which was made for the first time in the Budget for that year.

Comparison of Accounts with Budget Estimates of 1903-4.

16. The following figures exhibit the differences in the net accounts between the Budget and the actuals, those in India and England being shown in separate columns. A comparison of the gross figures has been given before in para. 6:—

	INDIA.		England.	TOTAL.
	R	Equivalent in Sterling. £	£	£
Principal Heads of Revenue	+4,00,95	+2,673,0	—4	+2,672,6
Interest	+8,91	+59,4	+115,1	+174,5
Post Office	+15,46	+103,1	—6,2	+96,9
Telegraph	+3,69	+24,6	+46,1	+70,7
Mint	+20,82	+138,8	—2,1	+136,7
Civil Departments	+82,23	+548,2	—6,7	+541,5
Miscellaneous	—13,81	—92,1	+36,5	—55,6
Famine	+17,41	+116,1	—21,8	+94,3
Railways	+1,14,56	+763,7	+56,1	+819,8
Irrigation	+25,46	+169,7	—6	+169,1
Other Public Works	—6,38	—42,5	—20,9	—63,4
Army Services	—23,01	—153,4	+29,9	—123,5
Special Defence Works	+14,75	+98,3	—5,4	+92,9
COMBINED SURPLUS, IMPERIAL AND PROVINCIAL	+6,61,04	+4,406,9	+219,6	+4,626,5

17. Under *Principal Heads of Revenue* the most noticeable improvements were 38,83 under *Land Revenue*, 1,30,10 under *Opium*, 49,53 under *Salt*, 75,46 under *Excise*, 54,26 under *Customs*, and 33,26 under *Forest*. Under *Land Revenue* there were increased collections 18,70, chiefly in the Punjab, Madras and Bombay, owing mainly to the favourable character of the season, and a saving of 20,13 in expenditure contributed to by all provinces except Burma. The improvement of 2,03,14 under *Opium*, caused mainly by the high prices obtained at the sales of Bengal Opium, and by large receipts from Bombay Opium pass fees due to better outturn of the Malwa crop, was counterbalanced to some extent by increased expenditure of 73,04 connected with the larger outturn of the crop which in the year under report amounted to 124,297 maunds against 100,574 maunds estimated in the Budget. Excess realisations on increased consumption in consequence of the reduction of duty, and of the old rate of duty on the credit sales of the previous year in Madras, combined with reduced charges owing to the unfavourable season for the manufacture of salt and for fishing on the west coast led to the improvement under *Salt*. A generally favourable harvest and the settlement of licenses on better terms largely contributed to the increase

of revenue under *Excise.* The large increase of revenue under *Customs* derived chiefly from export of rice, and from large imports of silver, other metals, and manufactures of metals, spirits and liquors, and manufactured articles, was counterbalanced to some extent by a falling off in Bengal in the import of petroleum and cotton goods The improvement under *Forest* was the result of a saving of 8,90 in the charges owing to the curtailment of departmental operations in the United Provinces and the Punjab, and to reduced expenditure on works of construction and improvement, and of an increase (24,36) of revenue, caused chiefly by larger sales and better prices of timber, and by a larger extraction of timber on account of a favourable floating season.

18. Under *Interest* there was an increase in the receipts in England of £111,8, arising mainly from the investment of a larger amount of the available cash balance and at a higher rate of interest than was expected, and of 8,05 in India owing chiefly to the Bombay Port Trust having paid the interest in March which was due in April 1904. In addition to this there were savings in the charges both in India and in England. The saving of 3,40 caused by the transfer of a larger interest charge to the Railway Revenue Account in consequence of the Capital expenditure on the East Indian, South Indian, and Great Indian Peninsula Railways having been met from state funds instead of from debenture capital as was anticipated in the Estimate, was counterbalanced to a great extent (2,29) by an increase owing to the payment of arrear interest on 3½ per cent. loans. The saving in England caused by a reduction in the amount of the loan raised in 1903-4, was counterbalanced by an increase in discount on the loan which was not anticipated in the Budget. Under *Post Office* the improvement was due to the normal increase in sale of Postage Stamps and to a decrease in expenditure, chiefly under Establishment and Conveyance of mails. The improvement under *Telegraph* due to savings in expenditure on works in India, and to the non-payment of the Joint Purse Guarantee and less payments in respect of message revenue in England was partly counterbalanced by a falling off in the transit message receipts. The improvement under *Mint* was caused mainly by an unexpected demand for rupees and copper coin. The actual gain on coinage operations was 4,21,03 against an estimate of 45,70, and the amount transferred to the Gold Reserve Fund was 3,94,14 against 43,20 provided for in the Estimates.

19. Under *Civil Departments* the improvement was mainly due to savings in expenditure, of which the principal items were 17,64 under *Law and Justice*, 11,61 under *Police*, 22,81 under *Education*, 12,94 under *Medical*, 7,14 under *Political*, and 4,51 under *Scientific, etc., Departments*. The saving under *Law and Justice* occurred partly (7,65) under *Courts of Law* and partly (9,99) under *Jails*, and was due in the former chiefly to savings in Salaries, Establishment and Travelling Allowances, and to the non-utilisation of the provision for the revision of the Judicial Service in Burma and of the provision for Criminal Courts in Bengal, and in the latter mainly to small purchases of raw materials, to a fall in the price of food-grains, and to a decrease in the jail population. Under *Police* the decrease occurred chiefly in Salaries, Police Force and Other Charges, and in the non-utilisation in Burma of the provision for re-grading of District Superintendents and Inspectors, and for four companies of Military Police for the Southern Shan States, in Bengal of the provision for additional Police Force and in the United Provinces and N.-W. Frontier Province of the provision for Police re-organisation and increased pay of sepoys. Under *Education* the saving was caused in Bombay by the transfer of grants to Public Works Department, etc., in Bengal, by reduced expenditure on Rewards and Payments by results; and in the Punjab by the provision of measures for the improvement of education not having been required during the year as was anticipated in the Estimates. The decrease under *Medical* was owing to restriction of expenditure on plague measures in some provinces and in Madras to the delay in commencing work in the Vaccine Section of the new King Institute of Preventive Medicine. Under *Political* the saving, chiefly in the subsidy to His Highness the Amir of Afghanistan, was counterbalanced to some extent by excess charges on the Seistan Arbitration Commission and the Thibet Mission. Savings in the charges of survey parties, the absence of

the special expenditure for diamond drilling, the transfer of the horse breeding operations in certain districts to the Army Remount Department and the closing of the Aluminium Department in Madras, partly counterbalanced by a grant of 5,00 to the Central Museum and of 1,00 to the Zoological Gardens accounted for the decrease under *Scientific, etc., Departments*. Under *General Administration* there was an increase in India, chiefly in payments connected with the entertainment of guests, and special charges on account of the Delhi Coronation Durbar left unpaid in 1902-3; in charges for special trains for the Viceroy and for His Excellency's tour in the Persian Gulf; and in the appointment of a large number of officers on special duty in connection with the revision of the Famine Code, etc. The increase both in receipts and charges under *Marine* in India was caused chiefly by a change in the method of accounting by which recoveries from other Departments and Local Governments for supplies, etc., which had been deducted from expenditure in the Estimates for 1903-4 have been shown as receipts in the accounts for that year. In England there was a special receipt of £21,0 from the Admiralty from the sale of Torpedo Boat Defence Vessels; and an increase in expenditure on the Royal Indian Marine Ship *Dufferin*.

20. Under *Miscellaneous* there were excess expenditure of 11,13 in the Central Provinces and of 6,51 in Bombay, owing to heavy remissions of irrecoverable *takavi* advances, while the credit under *Exchange* exceeded the Estimate by 6,40. The saving of 2,29 under *Territorial, etc., Pensions* in India was due to lapses by deaths and to grants remaining undrawn, and of £19,7 under *Civil Furlough, etc., Allowances*, due to absentee allowances of civil officers payable in England.

21. The total loss due to *Famine* has been brought together in the following table, based on estimates framed by the most competent local authorities, which may be accepted as giving approximately the loss of revenue assignable to Famine. Suspensions of Land Revenue and Provincial Rates, which are not final losses, have been distinguished from remissions under those heads. The total loss of revenue in 1903-4 assigned to famine was 13,31 as shown below:—

	India.	Central Provinces.	Berar.	Punjab.	Madras.	Bombay.	TOTAL.
Loss of Revenue.	R	R	R	R	R	R	R
Land Revenue—							
Remissions	...	7,81	(e) 84	...	...	...	8,65
Suspensions	(a) 69	(c) 21	...	...	...	...	90
Excise	...	...	...	...	...	...	...
Provincial Rates—							
Remissions	...	1,33	...	...	...	...	1,33
Suspensions	(b) 7	(d) 1	...	..	...	...	8
Forest	...	13	...	...	...	...	13
TOTAL LOSS	76	9,49	84	...	...	...	11,09
Increase of Revenue.							
Railways	...	...	...	...	...	...	...
Irrigation	...	...	...	...	...	−2,22	−2,22
TOTAL INCREASE	...	...	...	...	...	−2,22	−2,22
NET Decrease −	−76	−9,49	−84	...	...	−2,22	−13,31
NET Increase +	...	...	...	...	...	...	...

(a) These figures do not include 1,78 suspended in previous years and remitted in this year or 6 out of those suspensions which have been collected during the year.
(b) Do. do. do. 10 do. do. do. do. or 1 do. do.
(c) Do. do. do. 5,12 do. do. do. do. or 41 do. do.
(d) Do. do. do. 62 do. do. do. do. or 7 do. do.
(e) Besides 1,79 (loss of Land Revenue) on account of postponement of Revised assessment in some of the districts.

22. Provision of 15,00 was made in the Budget for direct expenditure on famine relief in the Central Provinces. The distress proved less severe and extensive than was expected, which resulted in a considerable saving and in the application of a larger amount for the Reduction or Avoidance of Debt. A further amount would have been made available for the latter object, but for a charge of 14,14 on the revenues, on account of the net loss on the working of the Bengal Nagpur and Indian Midland Railways, which was not anticipated in the Budget. There was an increase in the charges under *Construction of Protective Railways* in England due to payments to the Madras Railway Company for the construction of Protective Railways which were not foreseen in the Estimate. Besides the charges on actual relief, expenditure was incurred under other heads in the grant of compensation for dearness of provision, etc. There were also charges which arose indirectly out of the scarcity, of which the most important was the remission of irrecoverable *takavi* advances which have been shown below against *Other heads*. These charges have been estimated by the local authorities, and are brought together in the following table, and the total charges direct and indirect may be set down at about 34,37 :—

	India.	Central Provinces.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R
Famine Relief, including Public Works charges	...	3,05	...	...	...	– 2	...	2	3,05
Indirect charges due to Famine, including grain compensation allowance—									
Army	1,39	...	...	...	...	...	1,22	...	2,61
Public Works Department, Other Public Works	...	...	...	...	...	...	...	23	23
Post Office	1	...	...	...	...	...	...	...	1
Telegraph	2	...	...	...	...	...	...	...	2
Land Revenue	...	5	...	...	...	...	...	18	23
Police	1	...	...	...	...	...	...	1	2
Other heads	79	12,14	...	...	...	6,47	...	8,80	28,20
	2,22	12,19	...	...	...	6,47	1,22	9,22	31,32
TOTAL	2,22	15,24	...	...	...	6,45	1,22	9,24	34,37

23. The total loss of revenue and increase of expenditure due to famine may therefore be put down at about 47,68.

24. The improvement under *Railways* was the result of an increase in the receipts partly counterbalanced by an increase of expenditure. The increase in the receipts was mainly due to additional mileage opened, to general development of traffic on the larger railway systems and to heavy wheat and grain traffic on the North-Western, East Indian, and Great Indian Peninsula Railways. The increase of expenditure was owing chiefly to heavy repairs and renewals of stock and permanent way and to extensive traffic. The lines that principally contributed to the net result are:—

	Better.	Worse.
Eastern Bengal State Railway	4,66	...
East Indian Railway	22,67	...
North-Western Railway	85,88	...
Rajputana-Malwa Railway	...	24,86
Oudh and Rohilkhand Railway	2,31	...
Bengal and North-Western Railway	8,79	...
Indian Midland Railway	...	5,86
Southern Mahratta Railway	4,59	...
South Indian Railway	19,30	...
Bengal Nagpur Railway	...	10,21
Great Indian Peninsula Railway	14,34	...

25. Under *Irrigation* there was an increase of 17,46 in the receipts and a decrease of 7,89 in the expenditure. The increase in the receipts was, as explained in para. 12, due to the development of irrigation from the canals in the Punjab and from the Jamrao Canal in Bombay. The saving in expenditure was due partly to the special grant of 25 lakhs not having been fully utilised, and partly to short outlay in Bengal, and to the stoppage of certain works in the Punjab and in the North-West Frontier Province. The increase in expenditure under *Other Public Works*—Civil Works, in consequence of larger grants by Local Governments for expenditure on important special works was counterbalanced partly by better receipts from the sale of buildings and old materials, ferry tolls and other miscellaneous receipts, and partly by a saving in expenditure caused by a special credit for cost of land for the Mutupet-Arantanji Extension transferred to *Subsidised Companies, Land, etc.*, and by the postponement of certain works connected with the construction of railways, the cost of which is charged to Provincial or Local Revenue. The excess of expenditure under *Army* services exceeded the increase in the receipts. The increase in the receipts occurred in India, and was due chiefly to the credits taken for the value of stores issued from stock to South Africa, China and Somaliland, and of peace equipment sent to China and Somaliland, to recoveries on account of Arms, etc., issued to Somaliland, Uganda and British African Protectorates, to large sales of unserviceable Medical and Ordnance Stores, and to excess recoveries of the capitalised value of pensions to soldiers for service in the Protectorates. There was a decline in England due to the postponement of expected receipts of the Indian Troop Service and to reduced realisations of subscriptions towards Indian Military Service Family Pensions and of contributions of Indian Native soldiers lent for Imperial Service. The increase in expenditure occurred mainly in India, and was caused by heavy charges in connection with the Thibet Mission, the Aden Delimitation Commission and the Seistan Boundary Commission for which no provision was made in the Budget. The excess was partly counterbalanced by less charges on account of Tochi Garrison, owing to the withdrawal of regular troops from certain posts in the Tochi Valley, and by savings in pay and maintenance charges of troops, etc., on service in China and Somaliland, by lapses of the whole or a portion of the special provisions made for the reorganisation of Mule Corps and for corps of Indian Coast Artillery, etc. There was a decrease in expenditure in England, mainly due to less payments to War Office in respect of British Forces serving in India, to few officers having been provided with passages otherwise than in Government transports, and to a decrease under Ordnance Stores. The saving was partly counterbalanced by increased charges on account of furlough pay, by arrears in respect of the cost of moving units, etc., from South Africa to India, by increase in freight of troops to India, and by an increase under Medical, and Supply and Transport Stores. The saving under *Special Defences* was caused by the non-utilisation of grants owing to the late receipt of orders from the Secretary of State approving of the scheme for starting Special Defences.

26. The Budget provided for a deficit of £434,8 or R65,22 in the revenue on the whole account, but as a sum of £1,383,5 or R2,07,52 out of the Provincial and Local Expenditure was payable from past accumulations of balances, a net surplus of £948,7 or R1,42,30 was provided for in the Estimates on Imperial accounts. The accounts closed with a surplus on Imperial account of £2,996,4 or R4,49,46, and a surplus on Provincial and Local account of £1,195,3 or R1,79,29. The net Imperial revenue was therefore better by £2,996,4 — £948,7= £2,047,7 or R3,07,16, and the net Provincial and Local receipts by £1,383,5 + £1,195,3= £2,578,8 or R3,86,81. The improvement in the Provincial and Local accounts was caused mainly by the large allotments amounting to R1,50,00 by the Imperial Government, for the improvement of the financial position of Local Governments, *viz.*, to Assam (20,00), Bengal (50,00), the United Provinces (30,00) and Madras (50,00) to start under favourable conditions the new Provincial Settlements which came into operation from 1904-05. Besides the above 50,00 was allotted to Bengal towards the Calcutta Improvement Scheme; 20,00 to the Punjab for the extension and improvement of Simla, 17,02 to the Central Provinces, he United Provinces, the Punjab and Bombay for expenditure on minor irrigation works, the

drainage of Lucknow, the completion of St. George's Hospital in Bombay, and a variety of other useful local works. A sum of 22,00 was also allotted to the principal provinces for expenditure on public parks and gardens, hostels, local museums, and other minor but useful works which could not be taken up in preference to works of more pressing importance.

27. The details of these fluctuations are given below, the sign + meaning better, and − worse, than the estimate:—

	Revenue Side.			Expenditure Side.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
	£	£	£	£	£	£
Principal Heads of Revenue	+ 826,4	+ 2,055,4	+ 2,881,8	− 394,2	+ 185,0	− 209,2
Interest	+ 156,2	+ 9,3	+ 165,5	− 1,1	+ 10,1	+ 9,0
Post Office	+ 66,5	− 8	+ 65,7	+ 27,0	+ 4,2	+ 31,2
Telegraph	− 26,8	...	− 26,8	+ 97,5	...	+ 97,5
Mint	+ 2,518,1	...	+ 2,518,1	− 2,381,4	...	− 2,381,4
Civil Departments	+ 236,2	+ 37,6	+ 273,8	− 149,0	+ 416,7	+ 267,7
Miscellaneous	+ 27,0	+ 26,6	+ 53,6	+ 28,3	− 137,5	− 109,2
Famine	...	...	...	+ 92,3	+ 2,0	+ 94,3
Railways	+ 1,222,0	+ 2,6	+ 1,224,6	− 420,3	+ 15,5	− 404,8
Irrigation	+ 106,7	+ 9,8	+ 116,5	+ 52,8	− 2	+ 52,6
Other Public Works	+ 9,8	+ 68,4	+ 78,2	− 15,7	− 125,9	− 141,6
Army	+ 49,8	...	+ 49,8	− 173,3	...	− 173,3
Special Defence Works	...	...	...	+ 92,9	...	+ 92,9
Total	+5,191,9	+2,208,9	+ 7,400,8	−3,144,2	+ 369,9	−2,774,3
Total Net	+2,047,7	+2,578,8	+4,626,5	...	...	...

28. The improvement in the Provincial and Local Sections occurred chiefly in Land Revenue, Excise and Forest receipts, and in the charges under Land Revenue, and Civil Departments, principally Jails, Police, Education and Medical.

29. The principal items making up the difference in the Imperial Section are indicated in the following table:—

Imperial.	Better.	Worse.
	£	£
Land Revenue, net	...	−1,641,2
Opium "	+867,3	...
Salt "	+340,7	...
Excise "	+376,3	...
Customs "	+360,1	...
Forest "	+119,8	...
Interest on Ordinary Debt	+161,4	...
Post Office, net	+93,5	...
Telegraph "	+70,7	...
Mint "	+136,7	...
Civil Departments, net	+87,2	...
Miscellaneous, net	+55,3	...
Famine Insurance, net	+92,3	...
Railways, net	+801,7	...
Irrigation, net	+159,5	...
Army, "	...	−123,5
Sepecial Defence Works, net	+92,9	...
Minor Variations under other heads, net	...	−3,0
	+3,815,4	−1,767,7
Net Better	+2,047,7	

Appropriation Audit.

30. The Budget grants have been exceeded under several heads. The excesses, distinguishing those requiring sanction from those for which extra grants have [a]lready been made, have been noticed under each head of expenditure, and the detailed reasons for the excess have been also there stated. The following table [b]rings together the excesses under each head still requiring sanction:—

Excess expenditure over Budget Estimate awaiting sanction of the Imperial Government.

	India.		Central Prov.		Berar.		Burma.		Assam.		Bengal.		United Provinces of Agra & Oudh.		Punjab.		N.-W. Frontier Province.		Madras.		Bombay.		Total.	
	Impl.	Prov.	Impl.	Prov.	Impl.	Prov.	Impl.	Prov.	Impl.	Prov.	Impl.	Prov.	Impl.	Prov.	Impl.	Prov.	Impl.	Prov.	Impl.	Prov.	Impl.	Prov.	Impl.	Prov.
1. Refunds and Drawbacks	6	...	13	...	5	...	1,48	...	1	...	...	...	...	...	11	...	4	...	...	...	...	...	1,88	...
3. Land Revenue	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7	...	...	...	...	...	7	...
4. Opium	...	...	...	...	...	...	...	...	...	...	90	...	...	...	...	...	...	...	...	...	...	...	90	...
6. Stamps	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	...	...	...	4	...
o. Assessed Taxes	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	1	...
2. Registration	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	...	...	...	3	...
4. Interest on other Obligations	55	...	...	...	2	...	2	...	...	...	...	...	6	...	...	...	...	...	2	...	25	...	92	...
5. Post Office	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	1	...
7. Mint	13,19	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12,47	...	25,66	...
8. General Administration	1,07	...	35	...	...	...	...	...	...	...	4	...	2	...	...	...	...	...	...	...	...	1	1,48	1
9B. Law and Justice—Jails	46	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	46	...
o. Police	42	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	42	...
1. Marine	19,81	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	19,81	...
2. Education	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	...
3. Ecclesiastical	...	...	19	...	...	...	...	...	...	...	...	...	...	...	6	...	2	...	...	...	...	...	27	...
4. Political	...	...	...	...	...	...	...	...	...	...	...	...	...	...	66	...	1,36	...	...	...	...	...	2,02	...
5. Scientific and other Minor Departments	...	...	...	...	...	...	...	...	...	...	...	...	3	...	12	...	...	...	...	...	6	...	21	...
7. Territorial and Political Pensions	21	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	21	...
. Civil Furl. and Absentee Allowance	...	...	...	...	...	...	...	...	2	...	...	...	2	...	...	...	...	...	...	...	...	...	4	...
. Superannuation allowances, etc.	...	1	3	...	...	...	...	...	3	...	...	...	5	...	3	...	16	...	...	...	4	...	34	1
. Miscellaneous	1,18	...	...	...	...	...	31	...	...	...	...	...	12	...	8	...	38	...	...	...	...	...	2,07	...
. State Railways—Working Expenses	13,16	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	13,16	...
„ Interest on Debt	3,43	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,43	...
„ Interest chargeable against Companies on advances	31	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	31	...
„ on Capital deposited by Companies	32	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	32	...
. Guaranteed Companies— Surplus profits, etc.	52	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	52	...
Interest	70	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	70	...
. Civil Works	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...
. Army— Administrative Staff	7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7	...
Clothing	1,39	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,39	...
Education	13	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	13	...
Miscellaneous Services	37,03	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	37,03	...
Rewards for Military Services	73	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	73	...
Military Pensions to Natives	2,36	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,36	...
Family Pensions, etc.	20	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	20	...
Departmental Pensions	34	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	34	...
Total	97,68	1	70	...	7	...	1,81	...	6	...	94	...	30	...	1,07	...	2,04	...	9	...	12,82	1	1,17,58	2

Section A.—PRINCIPAL HEADS OF REVENUE.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts
	REVENUE—			
R		R	R	R
71,07,14	India (Rupee figures) . . .	69,48,44	73,48,79	73,80,70
£		£	£	£
47,380,9	Equivalent in Sterling . . .	46,322,9	48,991,9	49,204,7

31. The receipts in this Section exceeded the Budget Estimate and the actuals of the previous year by £2,881,8 or R4,32,26 and £1,823,8 or R2,73,56, respectively. As compared with the Budget the receipts showed improvement under all the heads in this section. The increase of £1,354,2, or R2,03,14, under Opium was due to the high prices of Bengal Opium, and to a better outturn of crops in Malwa; of £297,2, or R44,57, under Salt was due to increased consumption in Bengal and Madras, and to larger sales at the Sambhar Lake in consequence of the reduction of duty, and to increased receipts from excise duty at Sambhar. The improvement of £475,0 or R71,25, under Excise was caused by a favourable harvest, by settlement of licenses on better terms, and by an increase in Bombay in the rate of excise duty on rum, fees for retail country-liquor licenses, and still-head duty. That of £353,0 or R52,94 under Customs was chiefly due to export of rice, and to large imports of silver, other metals, metal goods, spirits and liquors, and other manufactured articles counterbalanced to some extent by a falling off, in Bengal, in the import of Petroleum and Cotton goods; an increase of £162,4 or R24,36 under Forest was caused by larger sales and better prices of timber, by large extraction of timber by reason of a favourable floating season, and by increased supplies of Railway sleepers.

32. The improvement as compared with the actuals of the previous year, was contributed to by all the heads except Salt, Customs, Assessed Taxes, and Tributes. The increase under Opium, Excise, and Forest were mainly due to the causes stated above. The improvement under Land Revenue is attributable to the improved condition of the people after the cessation of scarcity and to the grant of remissions in the previous year. The decrease under Salt was the result of the reduction in the rate of duty. The introduction of the Income Tax Amendment Act XI of 1903, by which the assessable minimum was raised to R1,000, was chiefly responsible for the decrease in 1903-4 in the revenue from Assessed Taxes.

I.—Land Revenue.

			India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Ordinary Land Revenue.	Accounts.	1902-3	11,18	78,47	69,90	1,92,47	50,06	3,95,99	6,36,03	2,11,44	16,08	5,82,56	3,15,39	25,69,47
	Budget.	1903-4	13,79	81,85	80,79	2,13,40	58,67	3,95,90	6,43,52	2,24,17	17,21	5,73,46	3,84,00	26,86,76
	Revised.	1903-4	13,35	84,35	77,71	2,07,30	55,06	3,98,06	6,42,49	2,36,31	17,72	5,80,46	3,88,60	27,02,01
	Accounts.	1903-4	13,34	83,23	77,65	2,09,27	40,31	3,96,55	6,39,32	2,34,49	17,24	5,77,12	3,98,29	26,95,81
Assessment of Alienated Lands less Quit Rents.	Accounts.	1902-3	...	...	...	...	...	88	...	2,05	4	...	95,71	98,68
	Budget.	1903-4	...	...	...	...	...	83	...	2,11	4	...	97,26	1,00,24
	Revised.	1903-4	...	...	...	...	...	86	...	2,14	4	...	95,95	98,99
	Accounts.	1903-4	...	...	...	...	...	87	...	2,15	4	...	91,72	94,78
Sale of Proprietary Right, Sale of Waste Lands, etc., and Receipts for the Improvement of Government Estates.	Accounts.	1902-3	1	...	...	79	6	8,28	10	11,02	2	43	...	20,71
	Budget.	1903-4	2	...	...	5	5	6,71	17	6,89	...	20	...	14,09
	Revised.	1903-4	1	...	...	...	8	7,37	35	9,23	...	66	...	17,64
	Accounts.	1903-4	2	...	...	20	6	7,79	28	7,94	...	18	...	16,47

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

I.—Land Revenue—*continued.*

			India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras	Bombay.	TOTAL.
Capitation Tax or House Tax levied in lieu thereof, including Thathameda Tax.	Accounts.	1902-3	7	...	...	97,81	...	9	...	...	...	...	...	97,97
	Budget.	1903-4	7	...	..	96,13	...	7	...	...	...	...	...	96,27
	Revised.	1903-4	7	...	...	95,63	...	7	...	...	...	...	...	95,77
	Accounts.	1903-4	7	...	...	96,40	...	7	...	...	...	...	...	96,54
Fisheries and other Receipts classed as Miscellaneous Land Revenue.	Accounts.	1902-3	1,11	64	18	42,68	4,56	6,26	5,00	5,80	1,04	30,35	3,24	1,00,86
	Budget.	1903-4	1,08	65	36	44,56	4,38	3,66	4,66	6,17	1,02	26,12	2,70	95,36
	Revised.	1903-4	1,19	65	53	47,07	4,86	4,34	7,16	6,79	99	28,19	3,50	1,05,27
	Accounts.	1903-4	1,30	63	65	46,57	5,06	4,75	7,11	6,93	1,02	28,99	4,12	1,07,13
TOTAL	Accounts.	1902-3	12,37	79,11	70,08	3,33,75	64,58	4,11,50	6,41,13	2,30,31	17,18	6,13,34	4,14,34	28,87,69
	Budget.	1903-4	14,96	82,50	81,15	3,54,14	63,10	4,07,17	6,48,35	2,39,34	18,27	5,99,78	4,83,96	29,92,72
	Revised.	1903-4	14,62	85,00	78,24	3,50,00	60,00	4,11,30	6,50,00	2,54,47	18,75	6,09,25	4,88,05	30,19,68
	Accounts.	1903-4	14,73	83,86	78,30	3,52,44	54,43	4,10,03	6,46,71	2,51,51	18,30	6,06,29	4,94,13	30,10,73
Deduct—Land Revenue due to Irrigation.	Accounts.	1902-3	...	...	...	*5*	...	...	*13,36*	*15,06*	*47*	*76,72*	*16,50*	*1,22,16*
	Budget.	1903-4	...	...	...	*8*	...	...	*13,36*	*14,37*	*45*	*79,00*	*19,00*	*1,26,26*
	Revised.	1903-4	...	...	...	*19*	...	...	*13,52*	*18,20*	*45*	*77,92*	*20,04*	*1,30,32*
	Accounts	1903-4	...	...	...	*14*	...	...	*14,14*	*18,19*	*55*	*73,96*	*18,59*	*1,25,57*
TOTAL IN RUPEES.	Accounts.	1902-3	12,37	79,11	70,08	3,33,70	64,58	4,11,50	6,27,77	2,15,25	16,71	5,36,62	3,97,84	27,65,53
	Budget.	1903-4	14,96	82,50	81,15	3,54,06	63,10	4,07,17	6,34,99	2,24,97	17,82	5,20,78	4,64,96	28,66,46
	Revised.	1903-4	14,62	85,00	78,24	3,49,81	60,00	4,11,30	6,36,48	2,36,27	18,30	5,31,33	4,68,01	28,89,36
	Accounts.	1903-4	14,73	83,86	78,30	3,52,30	54,43	4,10,03	6,32,57	2,33,32	17,75	5,32,33	4,75,54	28,85,16
														£
TOTAL IN STERLING.	Accounts.	1902-3												18,436,9
	Budget.	1903-4												19,109,7
	Revised.	1903-4												19,262,4
	Accounts.	1903-4												19,234,4

33. The receipts from Land Revenue exceeded the Budget by 18,70, and the actuals of the previous year by 1,19,63. The improvement was due mainly to the favourable character of the seasons, that over the actuals of the previous year was chiefly on account of settlements in Burma, and to better harvests in the Punjab. The actuals of 1902-3 included large remissions in Bombay.

34. The increase under *Ordinary Land Revenue* (9,05) occurred chiefly in the Central Provinces (1,38), the Punjab (10,32), Madras (3,66) and Bombay (14,29). This was partly counterbalanced by a falling off in Burma (4,13), Assam (9,36), the United Provinces (4,20) and Berar (3,14). The improvement in the Central Provinces was mainly due to stringent measures for the realization of assessments; that in the Punjab to the Kharif harvest of 1903 exceeding expectations, especially in the Hissar and Rohtak districts; that in Madras to the revision of settlements in parts of Malabar, Kistna and South Canara, and partly to better harvests, while in Bombay was to some extent due to the recovery of the outstandings of the previous year, and to an improvement in the agricultural condition. In Burma a considerable increase was anticipated in the Budget in consequence of the revision settlement in Lower Burma, and the original settlement in Upper Burma, but in consequence of the failure of crops the result proved worse in Upper and Lower Burma taken together. In Assam the decrease was almost entirely due to the postponement of *kists* in the Assam Valley and Sylhet districts, and to the remissions of all arrears up to 1901-2. Increased collections in the end of the previous year retarded the collections in 1903-4 in the United Provinces, where the Budget was also overestimated. The decrease in Berar was due chiefly to the cess demand in the Akola district having been wrongly included under this head in the Budget Estimate. The falling off in India (45) was the result of decreases of 36 in Ajmer, 34 in Baluchistan, and 2 in Port Blair, partly counterbalanced by an increase of 26 in Coorg. The decreases in Ajmer and Baluchistan were caused by the arrears included in the Budget not having been fully realized, while the increase in Coorg was the result of an amendment of the rules regarding the collection of revenue. As compared with the actuals of the previous year the large increase was due generally to the improved condition of the people consequent on the cessation of scarcity, and to the grant of remissions in the previous year. Under *Assessment of Alienated Lands less Quit Rents*, Bombay showed a noticeable decline (5,54), chiefly owing to lapses of inams, to an over-estimate by district officers, and to a change in the method of calculation in the Sukkur district by which the unculivable charitable grants have been left out of account under the orders of the Commissioner in Sind. The increase under *Sale of Proprietary Right, etc.*, occurred mainly in Bengal (1,08) and in the Punjab (1,05), and was due in the former to large sale of leases in the Sunderbuns under the

Section A.—PRINCIPAL HEADS OF REVENUE.—*continued.*

I.—Land Revenue.—*concluded.*

New Waste Land Rules (54), and to improved receipts (73) under "Twelve per cent. on collection from Government Estates," counterbalanced by a decrease under "Sale of Government Estates" (19). The increase in the latter was principally due to large realizations from the sale of lands in the Chenab and Jhelum colonies. The increase of 27 under *Capitation Tax, etc.*, occurred entirely in Burma in the receipts from Thathameda Tax. The improvement of 11,77 over the Budget under *Fisheries and Other Receipts classed as Miscellaneous Land Revenue* was spread over almost all the provinces, the most noticeable being that in Burma, the United Provinces, and Madras. Increase in Petroleum and Fishery revenues, counterbalanced by a decline under royalty on Ruby Mines, contributed to the improvement in Burma; while the transfer of the closing balance of the Partition Amins' Fund to Provincial accounts, and improved receipts from Revenue Record Rooms owing to greater activity in the detection of unreported successions which swelled the income from mutation fines, resulted in the increase in the United Provinces. The excess in Madras included Government contribution to the Village Service Fund, and Rents, etc., of Fisheries under Local Funds Act V of 1884, the receipts under which were especially high during the year under report.

35. The explanation of the variations in the *Portion of Land Revenue due to Irrigation* is given in the Public Works portion of this report under the head Irrigation, *vide* paragraph 254.

36. The following tables A and B give the usual particulars regarding the distribution of the Land Revenue between Imperial and Provincial:—

A.—Transactions affecting the Distribution of Land Revenue in 1903-4.

Provinces.	Credits + Debits — to Provincial.				
	Transfers under contract.	Subsequent Recurring Transfers.	Special Transfers.	Miscellaneous Adjustments.	Total Adjustments.
Central Provinces	+4,66	+4,53	+27,06	+20	+36,45
Burma	+53,02	+4,97	+3,00	...	+60,99
Assam	+1,56	+6,22	+23,31	+13	+31,22
Bengal	−14,19	+10,91	+1,06,87	−33	+1,03,26
United Provinces of Agra and Oudh	+3,83	+12,15	+43,24	...	+59,22
Punjab	−4,92	+10,05	+35,21	+12	+40,46
Madras	+16,46	+15,15	+63,25	+28	+95,14
Bombay	+76,10	+14,79	+29,61	...	+1,20,50

B.—Distribution of Land Revenue in 1903-4.

Provinces.	Total Revenues to be divided proportionally.	Proportion assigned to Provincial Governments.	Provincial share.	Special adjustments noted above.	Revised share.	Land Revenue not included in the Division.			Final Distribution of Land Revenue.			
						Impl.	Prov.	Local.	Impl.	Prov.	Local.	Total.
Central Provinces	83,86	One-half	41,93	+36,45	78,38	...	...	...	5,48	78,38	...	83,86
Burma	3,52,36	One-half	1,76,18	+60,99	2,37,17	...	...	8	1,15,19	2,37,17	8	3,52,44
Assam	54,43	Two-thirds	36,29	+31,22	67,51	...	...	...	−13,08	67,51	...	54,43
Bengal	4,01,07	One-fourth	1,00,27	+1,03,26	2,03,53	2,06	6,90	...	1,99,60	2,10,43	...	4,10,03
United Provinces of Agra and Oudh	6,37,85	One-fourth	1 59,46	+59,22	2,18,68	...	8,49	37	4,19,17	2,27,17	37	6,46,71
Punjab	2,51,51	Two-fifths	1,00,60	+40,46	1,41,06	...	...	...	1,10,45	1,41,06	...	2,51,51
Madras	5,78,58	One-fourth	1,44,64	+95,14	2,39,78	...	...	27,71	3,38,80	2,39,78	27,71	6,06,29
Bombay	4,00,46	One-fourth	1,00,12	+1,20,50	2,20,62	...	91,71	1,95	1,79,85	3,12,33	1,95	4,94,13

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

II.—Opium.

1902-3. Accounts.		Budget. 1903-4.	Revised. 1903-4.	Account. 1903-4.
R		R	R	R
5,49,39	Sale of Bengal Opium	5,28,00	7,01,76	7,01,76
99,16	Bombay Opium Pass Fees . . .	1,01,50	1,31,00	1,30,71
...	Berar do. do. . . .	2,00	...	...
	Excise Opium—			
2,41	Central Provinces . . .	2,20	2,60	2,61
4,42	Burma	4,75	6,00	6,00
4,33	Assam	4,29	4,46	4,54
7,99	Bengal	7,64	7,57	7,68
5,51	United Provinces of Agra and Oudh	5,45	5,40	5,46
73	Punjab	60	76	74
7	North-West Frontier Province .	5	9	9
25,46		24,98	26,88	27,12
76	Miscellaneous	79	87	82
6,74,77	TOTAL IN RUPEES .	6,57,27	8,60,51	8,60,41
£		£	£	£
4,498,4	EQUIVALENT IN STERLING .	4,381,8	5,736,7	5,736,0

37. The receipts under this head exceeded the Budget Estimate and the actuals of the previous year by 2,03,14 and 1,85,64, respectively. The principal increase occurred under *Sale of Bengal Opium* being 1,73,76 over the Budget. The improvement was due to the higher average price obtained at the sales; the average price realised was R1,462 per chest against R1,100 adopted in the Budget. Under *Bombay Opium Pass Fees* the increase was due partly to better outturn of crops in Malwa, and partly to an increased demand in China. Pass-duty on Opium imported into Berar, for which 2,00 was provided under *Berar Opium Pass Fees*, has been credited in the accounts to the appropriate head "V.—Excise". Under *Excise Opium* the improvement of 2,14 over the Budget was contributed to by all the Provinces, chiefly by Burma, and was due to higher rates at which excise opium was sold during the year. In the Central Provinces the improvement was caused by measures adopted for the prevention of opium smuggling. In Assam it was attributed to the increased consumption of Opium owing to a rise in population, and a prosperous year. The variations, compared with the previous year, were more or less due to the above causes.

38. The following table gives the usual statistics for the last ten years of the produce and sales in Bengal, and the exports from Bombay:—

	BENGAL.						BOMBAY.		
	Produce of season. For export.	Produce of season. For Excise.	Produce of season. Total.	Chests sold.	Average price per chest.	Total price.	Chests.	Rate.	Amount.
	Chests.	Chests.	Chests.		R	R		R	R
1894-95 . .	33,329	4,802	38,131	39,780	1,338	5,32,14	29,577½	600 & 650	1,80,13
1895-96 . .	35,953	4,766	40,719	37,695	1,390	5,24,04	25,475½	650	1,65,59
1896-97 . .	45,041	4,911	49,952	39,000	1,243	4,85,04	21,751½	600 & 650	1,33,48
1897-98 . .	45,500	3,279	48,779	39,000	1,023	3,99,10	17,432½	500 & 600	96,70
1898-99 . .	44,075	4,024	48,099	39,450	1,055	4,16,38	26,579	500	1,32,89
1899-1900 . .	51,719	3,479	55,198	41,700	1,221	5,09,15	25,492½	500	1,27,46
1900-1901 . .	52,443	4,780	57,223	45,300	1,361	6,16,39	25,053½	500	1,25,27
1901-1902 . .	44,457	4,818	49,275	48,000	1,297	6,22,55	16,280½	500	81,40
1902-1903, . .	44,724	5,897	50,621	48,000	1,144	5,49,39	19,831	500	99,16
1903-1904, Budget	...	...	...	48,000	1,100	5,28,00	...	...	1,01,50
1903-1904, Revised	...	...	...	48,000	1,462	7,01,76	...	...	1,31,00
1903-1904, Actuals	64,738	5,268	70,006	48,000	1,462	7,01,76	26,141½	5,00	1,30,71

III.—Salt.

		India.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Sale of Government Salt.	Accounts . 1902-3 . .	11,36	...	2	6,42	5,74	23,54
	Budget . 1903-4 . .	10,86	...	...	7,44	5,73	24,03
	Revised . 1903-4 . .	11,50	...	...	7,03	6,00	24,53
	Accounts . 1903-4 . .	12,36	...	...	8,01	5,97	26,34

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

III.—Salt—*concluded.*

			India.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Excise on Local Manufacture.	Accounts	1902-3	1,84,49	2,42	1,33	1,95,58	2,27,09	6,10,91
	Budget	1903-4	1,47,51	2,50	3	1,54,30	1,75,60	4,79,94
	Revised	1903-4	1,53,52	2,50	5	1,87.00	1,68,58	5,11,65
	Accounts	1903-4	1,58,28	2,52	5	1,86,24	1,73,69	5,20,78
Duty on Imported Salt.	Accounts	1902-3	...	15,88	2,64,82	17	24	2,81,11
	Budget	1903-4	...	16,50	2,10,50	16	28	2,27,44
	Revised	1903-4	...	12,50	2,14,40	15	22	2,27,27
	Accounts	1903-4	...	12,96	2,16,40	16	30	2,29,82
Miscellaneous	Accounts	1902-3	1,47	...	1,77	99	7,87	12,10
	Budget	1903-4	1,63	...	1,47	.1,10	7,39	11,59
	Revised	1903-4	1,48	...	1,55	82	6,70	10,55
	Accounts	1903-4	1,49	...	1,56	95	6,63	10,63
TOTAL IN RUPEES	Accounts	1902-3	1,97,32	18,30	2,67,94	2,03,16	2,40,94	9,27,66
	Budget	1903-4	1,60,00	19,00	2,12,00	1,63,00	1,89,00	7,43,00
	Revised	1903-4	1,66,50	15,00	2,16,00	1,95,00	1,81,50	7,74,00
	Accounts	1903-4	1,72,13	15,48	2,18,01	1,95,36	1,86,59	7,87,57
								£
TOTAL IN STERLING	Accounts	1902-3						6,184,4
	Budget	1903-4						4,953,3
	Revised	1903-4						5,160,0
	Accounts	1903-4						5,250,5

39. The actuals for the past 10 years, have been as follows :—

	India.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R
1894-95	1,89,43	11,90	2,45,82	1,79,54	2,39,88	8,66,57
1895-96	1,90,53	15,60	2,48,86	1,99,75	2,31,44	8,86,18
1896-97	1.84,87	14,09	2,50,01	1,69,42	2,23,78	8,42,17
1897-98	1,94,78	15,67	2,46,33	1,72,70	2,29,94	8,59,42
1898-99	2,04,07	15,82	2,51,24	1,99,84	2,39,02	9,09,99
1899-1900	1,94,66	15,37	2,57,94	1,85,50	2,24,10	8,77,57
1900-1901	2,07,14	13,41	2,54,35	1,86,26	2,33,90	8,95,06
1901-1902	1,90,48	15,29	2,60,38	1,91,54	2,33,21	8,90,90
1902-1903*	1,97,32	18,30	2,67,94	2,03,16	2,40,94	9,27,66
1903-1904*	1,72,13	15,48	2,18,01	1,95,36	1,86,59	7,87,57

40. The total revenue from Salt exceeded the Budget Estimate by 44,57, but fell short of the actuals of the previous year by 1,40,09. Compared with the Budget the increase occurred mainly under *Excise on Local manufacture,* and was confined almost entirely to India (10,77) and Madras (31,94), partly counterbalanced by a falling-off in Bombay (1,91). The increase in India arose mainly out of the receipts from the Sambhar Lake (13,38), and to a small extent from the Cis-Indus and Kalabagh mines (1,91), partly counterbalanced by a decline in Pachbudra (4,53). In Madras it was due to the stimulus given to consumption by the reduction of duty, and to the realizations of the old rate of duty on the sales of the previous year. The destruction of a large quantity of salt at Bombay by heavy rains helped Madras salt to displace Bombay salt in some districts. The decrease of 1,91 in Bombay was owing to this destruction of salt referred. The increase of 1,50 under *Sale of Government Salt* in India was due chiefly to increased sales at Sambhar Lake in consequence of the reduction of duty; the increase in the sales in the Cis-Indus and Kalabagh mines was nearly counterbalanced by a falling off at Pachbudra, owing to deterioration in the quality of the salt caused by short rainfall and to the enhancement of its price. The small increases of 57 and 24 in Madras and Bombay respectively, were due in the former to the quantity of salt sold having exceeded the Budget, and in the latter, to better sales of Baragra salt, owing to the scarcity of sea salt. Under *Duty on Imported Salt,* the excess of 5,90 in Bengal, due to larger importation and consequent increased consumption owing to the reduction of duty, was partly counterbalanced by a decline of 3,54 in Burma, where the market had apparently been overstocked in 1902-3, and the Estimate was pitched too high. The small decreases under *Miscellaneous* in India and Bombay were due, in the former, to the decline of through traffic trade at Sambhar and Pachbudra, and in the latter to the reduction of duty not having been sufficiently allowed for in the Estimate. The decrease, as compared with the actuals of the previous year, was due mainly to the reduction of the rate of duty.

* Rate of duty reduced in all provinces, except Burma, from 18th March 1903 (*vide* Finance and Commerce Department Notification No. 1542-S. R., dated 18th March 1903).

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

IV.—Stamps.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Court-fee Stamps.	Accounts 1902-3	2,28	10,18	2,90	15,83	7,30	1,41,69	61,89	27,07	2,39	52,45	34,92	3,58,90
	Budget 1903-4	2,30	10,80	5,27	16,32	7,50	1,40,85	64,11	27,33	2,37	54,54	35,40	3,66,79
	Revised 1903-4	2,28	10,06	5,22	16,55	7,06	1,45,95	64,43	27,80	2,42	53,12	35,50	3,70,39
	Accounts 1903-4	2,28	10,05	4,97	16,42	7,09	1,45,23	63,12	27,71	2,39	52,92	35,07	3,67,25
Commercial and other Stamps.	Accounts 1902-3	1,16	4,38	1,50	10,19	2,80	53,09	18,29	11,56	1,48	28,94	18,61	1,52,00
	Budget 1903-4	1,15	4,55	3,18	9,90	2,61	54,50	18,64	11,04	1,41	29,20	19,60	1,55,78
	Revised 1903-4	1,11	4,38	3,24	12,10	2,78	52,40	18,66	11,83	1,45	30,28	19,40	1,57,63
	Accounts 1903-4	1,14	4,40	3,18	12,68	2,72	52,45	18,98	11,82	1,44	30,53	19,75	1,59,39
Fines and Penalties and Miscellaneous.	Accounts 1902-3	2	5	2	32	14	93	29	87	2	1,09	6,41	10,16
	Budget 1903-4	2	5	5	28	5	65	25	83	2	1,26	6,00	9,46
	Revised 1903-4	3	6	4	35	6	65	41	87	3	1,10	6,60	10,20
	Accounts 1903-4	4	6	3	33	6	68	42	95	3	1,13	6,67	10,40
TOTAL IN RUPEES.	Accounts 1902-3	3,46	14,61	4,42	26,34	10,24	1,95,71	80,47	39,50	3,89	82,48	59,94	5,21,96
	Budget 1903-4	3,47	15,40	8,50	26,50	10,16	1,96,00	83,00	39,20	3,80	85,00	61,00	5,32,03
	Revised 1903-4	3,42	14,50	8,50	29,00	9,90	1,99,00	83,50	40,50	3,92	84,50	61,50	5,38,22
	Accounts 1903-4	3,46	14,51	8,48	29,43	9,87	1,98,36	82,52	40,48	3,86	84,58	61,49	5,37,04
TOTAL IN STERLING	Accounts 1902-3												£ 3,473,7
	Budget 1903-4												3,546,9
	Revised 1903-4												3,583,1
	Accounts 1903-4												3,580,2

41. The receipts under this head showed improvements of 5,01 and 15,98 over the Budget and the actuals of the previous year, respectively. Under *Court-fee Stamps* the principal increase (4,38) in Bengal was due to the institution in Monghyr of a large number of Civil suits withheld in 1902-03 owing to prevalence of plague, and in Patna of a large number of cases under the Indian Succession Act, and to the increased number and value of civil and rent suits in other districts. The decreases in the Central Provinces (75), Berar (30), Assam (41), and Madras (1,62) were chiefly due to less litigation; in the United Provinces of Agra and Oudh (99) to the prevalence of plague; and in Bombay (33) to less receipts of probate duty. Under *Commercial and other Stamps* the increase in Berar (30) was due to revival of trade; in Burma (2,78) to brisk trade and to speculation in land in Rangoon; in the United Provinces of Agra and Oudh (34) partly to the introduction of the new Revenue and Tenancy Acts, which have increased the necessity for formal documents between landowners and tenants; in Madras (1,33), and in Bombay (15) to increased transactions in money and conveyances of immoveable properties. The improvement in the Punjab (78) was due to the introduction of the Land Alienation Act. The decrease in Bengal (2,05) occurred under Impressed Stamps and Notarial Stamps: the decrease in the former due to the execution of fewer deeds. Under *Fines and Penalties and Miscellaneous* the variation in the United Provinces of Agra and Oudh, Madras, and Bombay occurred chiefly in the duty on Impressing Documents. Bombay included a receipt of 31 from the City of Bombay Improvement Trust, and the Bombay Municipality, for composition of stamp duty. In the Punjab the increase (12) was due to closer attention to the administration of the stamp law by Courts and officers. The increases in the actuals over those of the previous year occurred chiefly under Burma, Bengal, the United Provinces and Madras, and were due to the causes which accounted for the increases over the Budget. In Berar the actuals of the previous year included receipts for a portion of the year only.

V.—Excise.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Provinces.	Madras.	Bombay.	TOTAL
License and distillery fees and duties for the sale of liquors and drugs.	Accounts 1902-3	10,84	17,80	7,59	32,33	12,62	1,21,74	77,65	24,84	1,85	1,49,21	98,68	5,55,15
	Budget 1903-4	10,52	16,64	13,78	30,50	12,63	1,24,00	80,98	24,73	1,81	1,48,70	98,50	5,62,79
	Revised 1903-4	12,03	20,02	16,32	35,00	12,75	1,25,00	88,38	26,27	1,92	1,68,40	1,08,34	6,14,63
	Accounts 1903-4	11,85	20,32	17,14	37,08	12,94	1,27,15	88,98	26,34	1,95	1,69,97	1,09,18	6,22,90
Opium	Accounts 1902-3	10	3,62	1,44	24,87	14,52	19,30	5,56	1,91	8	4,84	7,35	83,59
	Budget 1903-4	9	3,40	...	28,78	14,38	20,00	6,00	1,74	6	4,75	7,95	87,15
	Revised 1903-4	9	3,84	2,50	37,51	14,97	18,60	5,60	1,80	8	5,02	7,87	97,88
	Accounts 1903-4	7	3,98	2,51	37,02	15,21	18,58	5,58	1,65	9	5,05	8,01	97,75

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

V.—Excise—*concluded.*

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
*. Duty on Gunja	Accounts 1902-3	...	1,10	10	...	2,05	16,68	...	...	...	1,46	1,79	23,18
	Budget 1903-4	...	1,16	18	...	1,98	16,80	...	...	...	1,40	1,90	23,42
	Revised 1903-4	...	1,22	25	...	2,12	17,00	...	...	...	1,35	1,91	23,85
	Accounts 1903-4	...	1,29	27	...	2,09	16,84	...	...	...	1,28	2,12	23,89
Other Receipts	Accounts 1902-3	6	2	1	45	1	16	3	...	...	66	68	2,08
	Budget 1903-4	6	2	4	72	1	20	2	3	...	65	65	2,40
	Revised 1903-4	6	2	3	49	1	40	2	3	...	73	68	2,47
	Accounts 1903-4	6	1	3	54	1	39	2	1	...	72	68	2,47
TOTAL IN RUPEES.	Accounts 1902-3	11,00	22,54	9,14	57,65	29,20	1,57,88	83,24	26,75	1,93	1,56,17	1,08,50	6,64,00
	Budget 1903-4	10,67	21,22	14,00	60,00	29,00	1,61,00	87,00	26,50	1,87	1,55,50	1,09,00	6,75,76
	Revised 1903-4	12,18	25,10	19,10	73,00	29,85	1,61,00	94,00	28,10	2,00	1,75,50	1,19,00	7,38,83
	Accounts 1903-4	11,98	25,60	19,95	74,64	30,25	1,62,96	94,58	28,00	2,04	1,77,02	1,19,99	7,47,01

		£
TOTAL IN STERLING	Accounts . 1902-3	4,426,7
	Budget . 1903-4	4,505,1
	Revised . 1903-4	4,925,5
	Accounts . 1903-4	4,980,1

42. The total receipts exceeded the Budget Estimate and the actuals of the previous year by 71,25 and 83,01, respectively. The improvement was spread over all the provinces, and was chiefly due to the settlement of licenses at enhanced fees, and to the better condition of the people of some of the provinces.

43. The increase, as compared with the Budget Estimate, was largest under *License and Distillery Fees, etc.*, and was contributed to by all the provinces. The improvement in India (1,33) was due to keener competition at the auction sales for rent of shops, to an increase in the rate of still-head duty, and in the rate of *kist* payable on beer taverns, and to increased consumption. The increase in the Central Provinces (3,68) was due to renewed prosperity; and that in Berar (3,36) and in Assam (31) to keener competition for licenses, and to the better condition of the people. The increase in Burma (6,58) was due to an under-estimate; and that in Bengal (3,15), to favourable settlement of licenses, to the repression of illicit practices, and to increased consumption. The increase in the United Provinces (8,00), was due to long-term settlements, and to an increase in the rate of still-head duty on Indian-made foreign liquors owing to larger exports to other provinces and increased consumption; that in the Punjab (1,61), to keener competition at auctions and to larger receipts of duty on *charas* removed from ware-houses than was anticipated in the Budget. The increase in the North-West Frontier Province (14), was due to a break in the combination of bidders at auctions, and to increased import duty on *charas* consequent on the establishment of bonded ware-houses; that in Madras (21,27) to a good season; and that in Bombay (10,68) to an increase in the rate of excise duty on rum, fees for retail country-liquor licenses, and still-head duty, to better prices at auction sales, and to higher receipts on account of fees for wholesale licenses for foreign liquors. Under *Opium* there was a net improvement of 10,60 contributed to chiefly by Burma (8,24) and Berar (2,51). The former was due to an under-estimate, and the latter, to a credit under this head of a receipt for which a provision of 2,00 was made under II.—Opium. Of the other increases 83 in Assam was due to increased population and a prosperous year; 58 in the Central Provinces, to increased sales, and the prevention of smuggling; and 6 in Bombay, to increased consumption on the disappearance of famine. These improvements were counterbalanced to some extent, by decreases in Bengal (1,42) and in the United Provinces (42) owing to over-estimates; and in the Punjab (9) to a diminution in the sale of Malwa Opium. Under *Duty on Ganja* the noticeable variations were an increase of 13 in the Central Provinces and of 9 in Berar due to large consumption owing to the better condition of the people; of 11 in Assam, due to high prices ruling in the province; and of 22 in Bombay due to the lease to Government of the revenue from duty on hemp drugs in some of the Native States. The decrease of 12 in Madras was caused by the high cost price of Ganja during the greater portion of the year. The increase under *Other Receipts* occurred mainly under Bengal (19), and was due to a special credit of the unexpended balance of the water-supply fees from a deposit account in Calcutta, and to increased receipts under storage rents in Rajshahi. The causes which led to the increase in the actuals over the estimate also in most cases accounted for the excess over the actuals of the previous year.

Section A—PRINCIPAL HEADS OF REVENUE—*continued.*

VI.—Provincial Rates.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N. W. Frontier Province.	Madras	Bombay.	TOTAL.
District and Local Rates and Cesses.	Accounts. 1902-3	59	4,65	2,56	16,80	6,87	99,50	57,69	21,82	1,49	61,57	24,36	2,97,90
	Budget 1903-4	62	5,13	3,51	17,00	6,85	1,00,83	58,01	22,72	1,55	59,93	27,90	3,04,05
	Revised 1903-4	62	5,04	3,82	17,30	6,58	99,50	57,18	24,18	1,55	61,35	29,05	3,06,17
	Accounts 1903-4	61	4,86	3,41	17,59	6,14	1,01,44	57,03	24,04	1,55	63,71	29,91	3,10,29
Village Service Patwari and Chowkidari Cesses.	Accounts. 1902-3	58	5,24	3,09	...	...	...	34,69	13,14	1,22	28,80	4,07	90,83
	Budget 1903-4	58	5,39	3,18	...	...	...	34,70	14,96	1,16	25,40	4,60	89,97
	Revised 1903-4	58	4,47	3,16	...	...	...	34,70	14,40	1,38	26,45	4,20	89,34
	Accounts 1903-4	58	4,48	3,06	...	...	...	34,65	14,54	1,26	26,75	4,13	89,45
Famine Insurance, Canals and Railways.	Accounts. 1902-3	...	1,75	—1	...	...	...	13,18	5,45	67	...	...	21,04
	Budget 1903-4	...	1,87	...	...	...	...	13,27	5,68	71	...	...	21,53
	Revised 1903-4	...	1,94	...	...	...	...	13,11	6,02	74	...	...	21,81
	Accounts 1903-4	...	1,98	...	...	...	...	13,08	6,02	71	...	...	21,79
Rate on Wards' Estates.	Accounts. 1902-3	...	...	...	...	...	1,63	..	21	2	...	...	1,86
	Budget 1903-4	...	...	...	...	...	1,42	...	17	2	...	...	1,61
	Revised 1903-4	...	...	...	...	...	1,50	...	18	2	...	...	1,70
	Accounts 1903-4	...	...	...	...	...	1,56	...	17	2	...	...	1,75
Other Miscellaneous Cesses.	Accounts. 1902-3	43	...	...	...	...	...	...	...	5	...	...	48
	Budget 1903-4	45	...	...	...	...	...	...	...	6	...	...	51
	Revised 1903-4	50	...	...	...	...	...	...	...	6	...	...	56
	Accounts 1903-4	46	...	...	...	...	...	...	...	6	...	...	52
TOTAL IN RUPEES.	Accounts. 1902-3	1,60	11,64	5,64	16,80	6,87	1,01,13	1,05,56	40,62	3,45	90,37	28,43	4,12,11
	Budget 1903-4	1,65	12,39	6,69	17,00	6,85	1,02,25	1,05,98	43,53	3,50	85,33	32,50	4,17,67
	Revised 1903-4	1,70	11,45	6,98	17,30	6,58	1,01,00	1,04,99	44,78	3,75	87,80	33,25	4,19,58
	Accounts 1903-4	1,65	11,32	6,47	17,59	6,14	1,03,00	1,04,76	44,77	3,60	90,46	34,04	4,23,80
TOTAL IN STERLING.	Accounts. 1902-3												£ 2,747,4
	Budget 1903-4												2,784,5
	Revised 1903-4												2,797,2
	Accounts 1903-4												2,825,4

44. The receipts exceeded the Budget Estimate and the actuals of the previous year by 6,13 and 11,69, respectively. As compared with the Budget the increase occurred in Madras (5,13), Bombay (1,54), the Punjab, (1,24) and Burma (59). The Central Provinces and Assam showed decreases of 1,07 and 71, respectively. In the other provinces the variations were not large. The higher receipts, as compared with the Estimate, in all the provinces mentioned above, were due to better collections under I.—Land Revenue. The falling off in the Central Provinces was due to remissions and abatements on account of failure of crops in certain districts, and that in Assam to the postponement of *kists* in the Assam Valley and Sylhet Districts. Considering the amounts involved the actuals in Bengal and the United Provinces differed very slightly from the Estimate and the actuals of the previous year. The improvement in Bengal was chiefly due to an under-estimate, and the decrease in the United Provinces to the reduction of cesses in Bundelkhund. Noticeable increases, as compared with the actuals of the two years, occurred in Bombay (5,61) and the Punjab (4,15). The increase in Bombay was due to remissions in the Presidency proper, and to a low inundation of the Indus in Sindh in 1902-03, and that in the Punjab, partly to better harvests, and partly to the collection of suspended revenue.

VII.—Customs.

		India.	Central Provinces.	Berar.	Burma.	Bengal.	U. P. of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Sea Customs. Import Duties.	Accounts. 1902-3	...	...	...	32,24	1,60,50	...	...	38,26	2,11,71	4,42,71
	Budget 1903-4	...	...	...	33,00	1,55,34	...	...	36,42	1,96,24	4,21,00
	Revised 1903-4	...	...	...	41,50	1,47,21	...	...	41,27	2,10,24	4,40,22
	Accounts 1903-4	...	...	...	42,96	1,50,13	...	...	40,49	2,10,75	4,44,33
Sea Customs. Export Duties.	Accounts. 1902-3	...	...	...	96,74	17,36	...	...	7,67	4,79	1,26,56
	Budget 1903-4	...	...	...	65,93	17,00	...	...	7,04	5,03	95,00
	Revised 1903-4	...	...	...	87,95	17,75	...	...	9,75	4,44	1,19,89
	Accounts 1903-4	...	...	...	87,62	18,60	...	...	9,83	4,26	1,20,31
Excise duty on Cotton Manufactures.	Accounts. 1902-3	13	1,22	9	...	6	61	3	68	15,84	18,66
	Budget 1903-4	9	1,26	16	...	6	65	4	66	15,08	18,00
	Revised 1903-4	12	1,32	16	...	10	75	1	68	17,06	20,20
	Accounts 1903-4	13	1,32	17	...	11	76	1	62	17,65	20,77

Section A.—PRINCIPAL HEADS OE REVENUE—*continued.*

VII.—Customs—*concluded.*

			India.	Central Provinces.	Berar.	Burma.	Bengal.	U. P. of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Land Customs and Miscellaneous.	Accounts.	1902-3	...	...	...	1,08	2,28	...	...	3,03	2,32	8,71
	Budget.	1903-4	...	...	...	1,07	2,60	...	...	1,88	2,45	8,00
	Revised.		...	...	...	1,05	2,50	...	...	2,80	2,76	9,11
	Accounts.		...	...	...	1,07	2,58	...	...	2,98	2,90	9,53
TOTAL IN RUPEES	Accounts.	1902-3	13	1,22	9	1,30,06	1,80,20	61	3	40,64	2,34,66	5,96,64
	Budget.	1003-4	9	1,26	16	1,00,00	1,75,00	65	4	46,00	2,18,80	5,42,00
	Revised.		12	1,32	16	1,30,50	1,67,56	75	1	54,50	2,34,50	5,89,42
	Accounts.		13	1,32	17	1,31,65	1,71,42	76	1	53,92	2,35,56	5,94,94
												£
TOTAL IN STERLING.	Accounts.	1902-3										3,977,6
	Budget.	1903-4										3,613,3
	Revised.											3,929,5
	Accounts.											3,966,3

45. The receipts under this head showed an improvement of 52,94 over the Estimate, but fell short of the actuals of the previous year by 1,70. The decrease was mainly attributable to diminished exports of rice to foreign ports and of less imports of Russian and American petroleum.

46. As compared with the Budget, the excess of 23,33 under *Sea Customs, Import Duties* was chiefly contributed to by Bombay (14,51), due to larger imports of silver bullion and coin, other metals, spirits and liquors, and manufactured articles, partly counterbalanced by a decline in the imports of petroleum and in the countervailing duties on sugar. The increase (9,96) in Burma was due to an under-estimate. In Madras (4,07) the importation of spirits and liquors, sugar, cotton manufactures, metals and manufactures of metals, and manufactured articles, largely exceeded the anticipation owing to the favorable character of the season, but the receipts from petroleum and articles of food and drink (excluding sugar) fell short of the Estimate owing to a decline in foreign imports consequent on larger imports of locally-refined kerosine oil from Rangoon, and the existence of large stocks in the market. These excesses were partly counterbalanced by a fall of 5,21 in Bengal due to diminished imports of petroleum from Russia and America, and of cotton manufactures, owing to the unsatisfactory state of the spinning business at home, of foreign sugar, due to the abolition of the bounties under the decision of the Brussels Convention, and of cocoanut oil and arms, ammunitions, etc. The decrease in the receipts referred to above was set off to a certain extent by increased importations of other metals, of sugar (ordinary duties), owing to the impositions of countervailing duties which gave a great impetus to imports from countries which gave no bounties, and of manufactured articles, spirits, and liquors owing to general prosperity. The variations under *Export Duties* are all connected with the export of rice. In the preceding year there were exceptionally large shipments of rice to Japan and to parts of China owing to a failure of crops. The Budget provided for normal receipts, but the subsequent outbreak of the war between Russia and Japan produced a larger export of rice. Under *Excise duty on Cotton Manufactures,* the improvement of 2,77 was chiefly contributed to by Bombay (2,57), owing to better cotton crops, and improved business at the mills. The net improvement contributed to by other provinces amounted to 20. The actuals under *Land Customs and Miscellaneous* turned out better than was expected in Madras and Bombay. The excess in Madras (1,10) was partly under import duty on goods other than cotton, and partly under export duty; while that in Bombay (45) was due to the establishment of a Customs line in Kathiawar, to larger imports of cocoanuts from, and exports of paddy to Goa.

VIII.—Assessed Taxes.

1902-3. Accounts. R		1903-4. Budget. R	1903-4. Revised. R	1903-4. Accounts. R
22,96	India	20,76	20,19	20,80
3,59	Central Provinces	3,04	2,95	2,97
1,20	Berar	1,36	1,43	1,42
12,06	Burma	11,06	11,90	11,88
3,10	Assam	2,47	2,55	2,48
58,52	Bengal	50,70	49,50	49,46
25,74	United Provinces of Agra and Oudh	20,56	20,00	20,12
14,58	Punjab	11,32	11,50	11,70
1,14	North-West Frontier Province	36	1,15	1,00
29,59	Madras	23,65	24,50	24,05
39,08	Bombay	32,74	36,50	36,32
2,11,56	TOTAL IN RUPEES	1,78,02	1,82,17	1,82,20
£		£	£	£
1,410,4	EQUIVALENT IN STERLING	1,186,8	1,214,5	1,214,7

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

VIII.—Assessed Taxes—*concluded.*

47. The revenue under this head exceeded the Budget Estimate by 4,18, but fell short of the actuals of the preceding year by 29,36. As compared with the Budget there were increases in all provinces except the Central Provinces, the United Provinces of Agra and Oudh and Bengal. The improvement in Burma (82) was due to the Budget being framed cautiously, and partly to increase of income; and that in the Punjab (38), to large profits made by traders of Delhi during the Coronation Durbar. Increased earnings from Mills and Cotton Presses, a gradual increase in the number of public securities, and greater care in fixing the assessments, counterbalanced by a decrease in the traffic earnings of the Bombay, Baroda and Central India Railway, explain the increase of 3,58 in Bombay; while that in Berar (6) was due to revival of trade. The increases in Madras (40), North-West Frontier Province (64) and India (4) were due to excessive reductions in the original estimate in consequence of the exemption of incomes below Rs. 1,000 per annum. The decline in Bengal (1,24) arose from a depression in the coal trade, and from a falling-off in the profits of Jute Mills and Presses, while those in the United Provinces (44) and the Central Provinces (7) were due to over-estimate. The raising of the taxable minimum of income chiefly accounts for the decrease as compared with the actuals of the previous year.

48. The India figures include, in addition to the collections made in the Districts directly administered by the Government of India, the recoveries by the Non-Civil Departments from the salaries of Government Officers. The details are given below:—

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R		R	R	R
8,90	Civil Department, India	6,81	7,50	7,96
6,79	Military Department	6,60	6,38	6,54
5,24	Public Works Department	5,35	4,72	4,74
22	Marine Department	22	20	19
83	Post Office Department	81	50	48
98	Telegraph Department	97	89	89
22,96	TOTAL AS ABOVE	20,76	20,19	20,80

IX.—Forests.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras	Bombay.	TOTAL.
I. Timber and other produce removed by Government Agency.	Accounts 1902-3	4,83	5,15	8	33,58	60	1,38	5,15	12,65	41	6,62	9,99	80,44
	Budget 1903-4	6,23	2,08	15	32,09	1,27	2,05	5,61	13,24	39	7,13	11,27	81,51
	Revised 1903-4	5,82	3,23	11	40,53	73	1,60	4,96	12,16	40	6,60	10,29	86,43
	Accounts 1903-4	6,21	3,37	13	40,80	1,02	1,73	5,66	12,61	40	6,18	11,61	89,72
II. Timber and other produce removed by consumers or purchasers.	Accounts 1902-3	55	9,52	1,55	28,14	4,18	10,67	14,47	2,52	56	18,23	12,57	1,02,96
	Budget 1903-4	53	9,34	4,78	33,23	3,71	9,50	11,97	1,87	25	17,72	13,00	1,05,90
	Revised 1903-4	58	9,88	5,78	34,09	14,28	8,43	16,34	3,69	38	18,46	14,00	1,15,91
	Accounts 1903-4	61	9,94	5,84	34,80	14,28	8,47	16,42	3,76	56	18,91	15,07	1,18,66
III. Other Receipts	Accounts 1902-3	18	50	4	5,67	1,02	51	63	70	4	1,29	73	11,31
	Budget 1903-4	15	38	7	4,68	1,21	45	58	61	4	1,15	73	10,05
	Revised 1903-4	17	59	11	6,88	1,47	47	70	75	5	1,44	71	13,34
	Accounts 1903-4	17	60	10	7,08	1,46	46	72	81	6	1,49	84	13,79
Lump addition	Budget 1902-3	...	...	...	...	...	...	...	35	...	...	...	35
TOTAL IN RUPEES.	Accounts 1902-3	5,56	15,17	1,67	67,39	5,80	12,56	20,25	15,87	1,01	26,14	23,29	1,94,71
	Budget 1903-4	6,91	11,80	5,00	70,00	6,19	12,00	18,16	16,07	68	26,00	25,00	1,97,81
	Revised 1903-4	6,57	13,70	0,00	81,50	6,48	10,50	22,00	16,60	83	26,50	25,00	2,15,68
	Accounts 1903-4	6,99	13,91	6,07	82,68	6,76	10,66	22,80	17,18	1,02	26,58	27,52	2,22,17

		£
TOTAL IN STERLING	Accounts 1902-3	1,298,1
	Budget 1903-4	1,318,7
	Revised 1903-4	1,437,9
	Accounts 1903-4	1,481,1

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

IX.—Forests—*concluded.*

49. The revenue under this head exceeded the Budget Estimate and the actuals of the previous year by 24,36 and 27,46, respectively. The increase over the Budget occurred in all provinces except Bengal. The largest increase in Burma (12,68) was due to sales of timber at local depôts, to better prices, and to large receipts from minor produce and royalty on timber. There were also considerable increases in the Central Provinces (2,11) due to large supplies of timber to the Gun Carriage Factory at Jubbulpore, and of sleepers to the Bengal-Nagpur Railway; in Berar (1,07) to better supervision and management; in the United Provinces (4,64) and in the Punjab (1,11), chiefly to increased receipts from timber, fuel, and grazing dues, and in Bombay (2,52) from sales of dead timber and of trees blown down in the cyclone in May 1903, and from firewood, charcoal, grazing, and fodder grass. The decrease in Bengal (1,34) was due to curtailment of departmental operations, to the restrictions imposed on extraction of *sundri* logs in the Sunderbuns Division, and to the introduction of the new mica mining rules in the Sonthal Pergunna Division Compared with the actuals of the previous year there were increases in all provinces except the Central Provinces and Bengal. The causes which led to the improvement in the actuals over the estimates also explain the increases over the actuals of the previous year, (15,29) in Burma, (2,55) in the United Provinces and (1,31) in the Punjab. The increase in India (1,43) was confined to the Andamans and Coorg, and was due in the former to increased export of timber and to a large supply of timber to the Settlement, and in the latter to the adjustment in 1903-4 of the supply to the Ordnance Department in 1902-3, and to better prices for sandalwood. The increase (4,40) in Berar was due partly to better supervision and management and partly to the actuals of the previous year having included the receipts for only a part of the year. The decrease in the Central Provinces (1,26) was mainly due to the cessation of the supply of narrow gauge sleepers to the Bengal-Nagpur Railway, and that in Bengal (1,90) to the restrictions imposed on the extraction of *sundri* logs, and to the introduction of the new mica mining rules referred to above.

50. Under *Timber and other Produce removed by Government Agency*, the largest increase in Burma (8,71) was due to extensive sales of timber at local depôts, to extraction of timber owing to a favourable floating season, and to better prices than were anticipated in the Budget. The increase in the Central Provinces (1,29) was due to the causes explained above; while that in Bombay (34) was chiefly due to the recovery of large amounts of outstanding revenue in the Northern Division, Kanara, to a high demand for timber, specially at the Haliyal Depôt, and to an increased supply of sleepers to the Southern Mahratta Railway. The decrease in Assam (25) was due to a small demand for sleepers by the Eastern Bengal State Railway; that in Bengal (32), to curtailment of departmental operations, and that in the Punjab (63), partly to small deliveries of firewood to the North-Western Railway, and to stoppage of departmental operations owing to difficulties in transport, and partly to small receipts from timber owing to difficulties in working. The decrease in Madras (95) was due to absence of demand for Railway fuel in the North and South Salem Divisions, to small supply of timber in North Malabar, to low prices realised for saplings in Beypore, and to the absence of demand for timber in Satyamangalam and Kollegal Depôts owing to prevalence of plague.

51. Under *Timber and other Produce removed by Consumers or Purchasers* there were increases in all provinces except Bengal. The increase in India (8) was chiefly due to sales of fuel coupes in Ajmer, and to a favourable cardamom crop in Coorg; in the Central Provinces (60) to sales of all kinds of forest produce; in Berar (1,06) to better supervision and management; in Burma (1,57) to extraction of windfall timber, and to large receipts for minor produce, and royalty on timber extracted by purchase-contractors; in Assam (57) to large revenue under Gurkati licenses, and timber removed by permit holders from Lushai Hills and Manipur; in the United Provinces (4,45) and in the Punjab (1,89) to better receipts from timber, fuel, and grazing dues. The increase in the North-West Frontier Province (31) was due to extensive sales of chil trees, and to a high demand for timber by the Military Works Department. In Madras (1,19) it was due chiefly to large sales of firewood coupes, and timber. In Bombay (2,07) the increase was due mainly to sale of trees blown down by cyclone in the Thana District, and to favourable prices for coupes and dead timber and rosha grass, to increased demand for firewood, and to the farming out of the *hirda* crop in Satara. Under *Other Receipts* the excesses in all the provinces, except Madras and Bombay, were due to improved receipts from drift timber and miscellaneous revenue. Sales of elephants in North and South Malabar, and the collection of arrears of *kists* on forest lands leased out for coffee cultivation in South Salem Division, contributed to the increase (34) in Madras; while in Bombay (11) it was due to large sales of passes, and recoveries of ground rent.

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

X.—Registration.

			India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier. Province.	Madras.	Bombay.	TOTAL.
Fees for registering Documents.	Accounts	1902-3	15	52	24	1,27	70	16,13	3,75	1,19	22	11,59	5,12	41,18
	Budget .	1903-4	14	63	53	1,40	62	16,26	3,94	1,48	21	12,03	5,60	42,84
	Revised .	1903-4	14	52	58	1,56	68	15,74	3,88	1,56	23	11,80	5,33	42,02
	Accounts .	1903-4	14	51	59	1,54	68	15,66	3,79	1,55	21	12,10	5,36	42,13
Fees for copies of Registered Documents.	Accounts .	1902-3	2	23	13	3	1	32	25	50	6	32	11	1,98
	Budget .	1903-4	2	27	34	2	1	30	21	50	6	32	9	2,14
	Revised .	1903-4	1	22	32	3	1	36	27	50	6	33	11	2,22
	Accounts .	1903-4	1	22	31	2	1	38	27	50	6	34	12	2,24
Other Receipts.	Accounts .	1902-3	1	12	3	9	...	46	47	14	3	2,47	6	3,88
	Budget .	1903-4	1	13	6	8	..	44	40	14	3	1,92	6	3,27
	Revised .	1903-4	1	12	6	11	...	60	50	14	3	3,47	6	5,10
	Accounts .	1903-4	1	13	7	14	1	63	50	14	3	2,94	7	4,67
TOTAL IN RUPEES.	Accounts .	1902-3	18	87	40	1,39	71	16,91	4,47	2,13	31	14,38	5,29	47,04
	Budget .	1903-4	17	1,03	93	1,50	63	17,00	4,55	2,12	30	14,27	5,75	48,25
	Revised .	1903-4	16	86	96	1,70	69	16,70	4,65	2,20	32	15,60	5,50	49,34
	Accounts .	1903-4	16	86	97	1,70	70	16,67	4,56	2,19	30	15,38	5,55	49,04

			£
TOTAL IN STERLING	Accounts .	1902-3	313,6
	Budget .	1903-04	321,7
	Revised .	1903-04	328,9
	Accounts .	1903-04	326,9

52. The receipts under this head showed an improvement of 79 over the Budget, and of 2,00 over the actuals of the previous year. The improvement occurred mainly under *Other Receipts* in Madras; and Bengal, and to some extent in Burma and in the United Provinces of Agra and Oudh. The only noticeable improvement (8) over the Budget in Bengal under *Fees for copies of Registered Documents* was due to more copies having been taken of registered documents. These improvements were partly counterbalanced by a decrease under *Fees for Registering Documents* in the Central Provinces (12) and Bengal (60), due partly to less litigation in the one, and to a decrease in the number of registrations in the other, on account of good harvests and to an outbreak of plague in some districts; in the former caused by reducing transfers of land, and in the latter by limiting business transactions, and in the United Provinces of Agra and Oudh (15), to a reduction in the number of registrations affecting immovable property consequent upon the operation of the Bundelkhand Encumbered Estates' Act.

XI.—Tributes from Native States.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R		R	R	R
	TRIBUTES AND CONTRIBUTIONS OF RS. 50,000 AND OVER—			
	India—			
2,00	Udaipur	2,00	2,00	2,00
98	Jodhpur	98	98	98
4,00	Jaipur	4,00	4,00	4,00
2,35	Kotah	2,35	2,35	2,35
1,80	Bundi	1,20	1,20	1,20
	Central Provinces—			
70	Nandgaon	70	70	70
1,05	Khairgarh	70	70	35
	Burma—			
3,55	Shan States	4,10	4,41	4,18
	Assam—			
50	Manipur State	50	50	50
	Punjab—			
1,00	Mandi	1,00	1,00	1,00
1,31	Kapurthalla	1,31	1,31	1,31
	Madras—			
7,83	Travancore	7,83	7,83	7,83
35,00	Mysore	35,00	35,00	35,00
2,00	Cochin	2,00	2,00	2,00

Section A.—PRINCIPAL HEADS OF REVENUE—*concluded.*

XI.—Tributes from Native States—*concluded.*

1902-3. Accounts. R		1903-04. Budget. R	1903-04. Revised. R	1903-04. Accounts. R
	Bombay—			
5,15	Kathiawar	4,90	5,00	5,91
1,87	Kutch	1,87	1,87	1,87
3,72	Baroda State	4,25	4,06	4,12
	CONTRIBUTIONS FOR SPECIAL MILITARY FORCES—			
	India—			
1,61	Bhopal Levy (Bhopal)	1,61	1,61	1,61
2,46	Malwa Contingent (Jowrah)	1,43	1,37	1,37
1,15	Erinpura Irregular Force (Jodhpur)	1,15	1,15	1,15
2,00	Deolee Irregular Force (Kotah)	2,00	2,00	2,00
1,24	Malwa Bheel Corps	64	60	51
	Bombay—			
93	Shouthern Mahratta Horse	1,00	85	91
	TRIBUTES AND CONTRIBUTIONS UNDER Rs. 50,000—			
2,15	India	2,43	3,04	2,88
1,14	Central Provinces	1,03	85	86
70	Burma	85	85	62
56	Punjab	47	39	36
25	Madras	25	25	25
65	Bombay	54	48	64
	FEES ON SUCCESSION TO NATIVE STATES—			
40	India	49	1,74	1,81
20	Punjab	16	25	25
1,81	Bombay	1,43	1,34	84
22,14	TOTAL India	20,28	22,04	21,86
2,89	" Central Provinces	2,43	2,25	1,91
4,25	" Burma	4,95	5,26	4,80
50	" Assam	50	50	50
3,07	" Punjab	2,94	2,95	2,92
45,08	" Madras	45,08	45,08	45,08
14,13	" Bombay	13,99	13,60	14,29
92,06	TOTAL IN RUPEES	90,17	91,68	91,36
613,7	EQUIVALENT IN STERLING £	601,1	611,2	609,1

53. The receipts under this head are for the most part fixed. The variations that occur, arise generally from the non-payment of dues, or from advance or arrear collections. The total receipts exceeded the Budget by 1,19, but fell short of the actuals of the previous year by 70.

54. Under *Tributes* the increase of 45 in India, as compared with the Budget, was chiefly due to recoveries of arrears from Banswara (75) partly counterbalanced by short recoveries from Amjeera (16) and Sailana (14), and by loss by exchange in the tribute payable by the Rutlam State, which is fixed in local currency. The excess in Bombay (98) was chiefly due to the Budget having made too large an allowance for short payments in consequence of famine. On the other hand, there was a decrease in the Central Provinces because the first instalment of 35 payable by Khairgarh was suspended under the orders of the Government of India for three years. The decrease of 11 in the Punjab was chiefly due to the tribute payable by the Bilaspore State having been paid in advance in the previous year. Under *Contributions, etc.*, the decrease in India (19) was due to fluctuations in the rate of exchange for adjustment of the payment made by Jowrah (6) and other petty States, and to the contribution from Amjeera having been realised in April 1904. Under *Fees on Succession to Native States* the excess in India (1,32) was due to an unexpected receipt from the Panna State, and that of 9 in the Punjab to an unexpected recovery from the Pataudi State and *nazarana* receipts from the Nawab of Bahawalpore, and the Raja of Mandi; while the decrease in Bombay was due to the postponement of the *nazarana* of 50, due by the Savanvadi State.

55. The actuals of the previous year included arrear payments in India, Central Provinces and Burma.

Section A.—DIRECT DEMANDS ON THE REVENUES.

1902-3. Accounts.		1903-4. Budget.	Revised.	Accounts.
	EXPENDITURE—			
R		R	R	R
11,39,47	India (Rupee figures) . . .	12,50,10	12,85,75	12,81,41
£		£	£	£
7,596,5	Equivalent in Sterling . .	8,334,0	8,571,6	8,542,8
:8,6	England	50,6	53,3	51,0
7,635,1	TOTAL .	8,384,6	8,624,9	8,593,8

56. The expenditure in this section showed increases of £209,2 or R31,38, and £958,7 or R1,43,80 as compared with the Budget and the actuals of the previous year, respectively. As compared with the Budget there were excesses of £42,7 or R6,40 under Refunds and Drawbacks, and of £486,9 or R73,04 under Opium and savings under all the other heads. The excess under Refunds and Drawbacks was due to the reduction of duty on Salt, to the raising of the minimum assessible income, and to a large refund of duty on bounty-fed Sugar, and that under Opium to expenditure connected with the large outturn of tho crop (124,297 against 100,574 maunds estimated in the Budget). The principal savings were £124,2 or R20,13 under Land Revenue, chiefly in the charges for District Administration, Survey and Settlement, and Land Records and Agriculture; £59,4 or R8,90 under Forest, owing to the curtailment of departmental operations in the United Provinces and in the Punjab, and to reduced expenditure on works of construction and improvement; £42,4 or R6,37 under Assignments and Compensations, chiefly in Land Revenue Compensation, caused by a change in the method of calculation of assessment of alienated lands in Bombay; £33,1 or R4,96 under Salt owing to the unfavourable season for the manufacture of salt and for fishing on the west coast; and £28,0 or R4,21 under Excise, chiefly in Burma, owing to the postponement of the extension of the revised opium arrangements to Upper Burma.

57. Of the increases, as compared with the actuals of the previous year, £577,2 or R86,58 occurred under Opium, due to increased charges connected with a better outturn of the crop (124,297 against 90,608 maunds in 1902-3); £161,3 or R24,20 under Assignments and Compensations, owing to the full treaty payment to H. H. the Nizam (25,00) in 1903-4; £139,4 or R20,91 under Land Revenue owing to revision of establishment of the District Staff, and of the Cadre of Deputy Collectors in the United Provinces, and to the payment to village officials in Berar in 1902-3 having been made before its transfer to Government; £61,8 or R9,27 under Forest, due to purchase of elephants, extensive drift operations, and large outlay on Surveys and fire protection in Burma, to extensive supply of timber and sleepers in Bombay, and to payments to the Manipur State and to the Zemindars of the Garo Hills Forest of their share of forest revenue in Assam, and to the Raja of Chumba of the accumulated share of profits for working the State Forests in the Punjab; and £24,7 or R3,70 under Excise, due chiefly to the establishment sanctioned for Lower Burma having been entertained throughout the year, and to additional establishment owing to the introduction of the new Abkari system in certain districts in Bombay. The large saving under Salt (£14,7 or R2,20) was due to the causes explained above. The minor variations under the other heads resulted in a net increase of £9,0 or R1,35.

Section A.—DIRECT DEMANDS ON THE REVENUES—*continued.*

I.—Refunds and Drawbacks.

			India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Land Revenue	Accounts.	1902-3	4	6	8	67	9	2,51	28	33	6	57	1,66	6,35
	Budget.	1903-4	5	5	3	80	9	80	39	48	8	1,00	1,61	5,38
	Revised.	1903-4	7	9	6	1,20	11	64	26	37	10	80	1,48	5,18
	Accounts.	1903-4	8	9	6	1,15	15	48	28	37	11	72	1,62	5,11
Salt	Accounts.	1902-3	24	...	...	24	...	1,31	...	...	...	18	89	2,86
	Budget.	1903-4	25	...	...	20	...	2,16	...	...	...	30	86	3,77
	Revised.	1903-4	1,85	...	...	16	...	1,68	...	...	...	16	70	4,55
	Accounts.	1903-4	1,89	...	...	10	...	1,68	...	...	...	40	50	4,57
Stamps	Accounts.	1902-3	5	16	2	35	6	1,60	94	48	5	1,17	1,02	5,90
	Budget.	1903-4	5	15	13	32	6	1,60	90	41	5	1,08	1,00	5,75
	Revised.	1903-4	4	15	12	40	8	1,68	1,00	53	6	96	1,04	6,06
	Accounts.	1903-4	5	15	14	43	7	1,85	1,01	51	6	1,00	1,03	6,30
Customs	Accounts.	1902-3	...	1	...	2,48	...	4,10	...	...	...	71	13,07	20,37
	Budget.	1903-4	...	...	...	1,76	...	3,40	...	...	...	76	6,95	12,87
	Revised.	1903-4	...	1	...	1,87	...	5,47	...	...	...	68	8,70	16,73
	Accounts.	1903-4	...	1	...	2,60	...	5,17	...	...	...	76	8,78	17,32
Assessed Taxes	Accounts.	1902-3	4	3	1	9	1	23	20	18	1	20	16	1,16
	Budget.	1903-4	5	3	...	8	1	24	24	6	1	18	20	1,10
	Revised.	1903-4	5	4	1	16	1	24	22	9	1	18	16	1,17
	Accounts.	1903-4	5	5	1	12	1	24	23	10	1	22	17	1,21
Other Revenue Refunds.	Accounts.	1902-3	2	13	1	99	9	57	15	14	1	61	1,86	4,58
	Budget.	1903-4	1	7	1	25	7	42	29	8	1	53	2,20	3,94
	Revised.	1903-4	1	14	2	71	9	38	31	35	...	52	2,24	4,77
	Accounts.	1903-4	3	17	1	98	7	31	28	36	1	58	1,90	4,70
TOTAL IN RUPEES.	Accounts.	1902-3	39	39	12	4,82	25	10,32	1,57	1,13	13	3,44	18,66	41,22
	Budget.	1903-4	41	30	17	3,41	23	8,62	1,82	1,03	15	3,85	12,82	32,81
	Revised.	1903-4	2,02	43	21	4,50	29	10,09	1,79	1,34	17	3,30	14,32	38,46
	Accounts.	1903-4	2,10	47	22	5,38	30	9,73	1,80	1,34	19	3,68	14,00	39,21
TOTAL IN STERLING.	Accounts.	1902-3												£ 274,8
	Budget.	1903-4												218,7
	Revised.	1903-4												256,4
	Accounts.	1903-4												261,4
Excess over Budget Grant	Imperial.		1,71	13	5	1,70	2	1,12	...	18	4	...	1,12	6,07
	Provincial.		...	4	...	27	5	...	...	13	...	...	6	55
Excess sanctioned by Imperial Government	Imperial.		1,65	...	...	...	...	1,12	...	...	...	...	1,12	3,89
Excess sanctioned by Local Government	Imperial.		...	...	...	22	1	...	...	7	...	...	...	30
	Provincial.		...	4	...	27	5	...	...	13	...	...	6	55
Excess awaiting sanction of the Imperial Government	Imperial.		6	13	5	1,48	1	...	...	11	4	...	...	1,88
	Provincial.		...	...	...	...	...	...	...	...	...	...	...	...

58. The fluctuating character of the expenditure under this head renders an accurate forecast difficult. The total expenditure exceeded the Budget Estimate by 6,40, but fell short of the actuals of the previous year by 2,01. As compared with the Budget the excess occurred chiefly under *Customs* (4,45), *Salt* (80), *Stamps* (55), and *Other Revenue Refunds* (76). Under *Customs* the excess in Burma (84) followed the increase of revenue; in Bengal (1,77) it was due to large refunds of Sugar duties, and to payments on account of copper re-exported to the United Kingdom, while the increase of 1,83 in Bombay was due to large refunds of duty on bounty-fed sugar at Bombay and Karachi (1,60), and to large drawbacks on silver bullion and coin, manufactured articles, and raw materials (23). Under *Salt* the excess of 1,64 in India was due to the refunds owing to the reduction of duty, and was partly counterbalanced by a decrease in Bengal (48), where the Budget was an over-estimate. The variations in Burma and Madras followed the fluctuations in the receipts, while the decrease (36) in Bombay was due to a falling off in the Salt revenue owing to the depletion of stock and to the reduction in the duty. The excess of 55 under *Stamps* was spread over almost all the provinces, the most noticeable being in Bengal, where the Budget provision proved insufficient. The decrease of 27 under *Land Revenue* was the result of variations in all the provinces, the largest being an excess of 35 in Burma,

Section A.—DIRECT DEMANDS ON THE REVENUES—*continued.*

1.—Refunds and Drawbacks—*concluded.*

almost entirely due to a special refund to the Burma Railway Company of excess recovery in previous years of the capitalized value of the abatement of land revenue on land made over to the Railway. Under *Other Revenue Refunds* the excess of 73 in Burma was mainly owing to remission of tributes having been made by refund of amounts already collected instead of by deduction from the amount due; that in the Punjab (28) was almost entirely on account of a special payment to the Amritsar Distillery Company. These excesses were partly counterbalanced by a decrease of 11 in Bengal, and 30 in Bombay, where the Budget was an over-estimate.

59. The decrease of 2,01, as compared with the actuals of the previous year, occurred under *Lan Revenue* (1,24) and *Customs* (3,05), partly counterbalanced by an increase under *Salt* (1,71) and *Stamps* (40). The decrease under *Land Revenue* was chiefly the result of a decrease of 2,03 in Bengal, due mainly to a special adjustment in the previous year of an amount recovered from the Bettiah Estate for Survey and Settlement charges, and of an increase of 48 in Burma, due to the cause stated in the preceding paragraph in explanation of the increase over the Budget. The decrease under *Customs* occurred chiefly in Bombay, and was due mainly to special refunds of the difference of countervailing duties on sugar, to the payments to the Kashmir Durbar, chiefly in consequence of larger exports of bounty-fed and other sugar, spirits, etc., to that State in the previous year. The increase under *Salt* was caused by the reduction of duty.

2.—Assignments and Compensations.

			India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Land Revenue compensations.	Accounts	1902-3	43	32	...	1	30	2,18	3,08	81	21	4,55	93,84	1,05,73
	Budget	1903-4	43	30	3	1	56	2,32	3,02	83	24	4,97	95,45	1,08,16
	Revised	1903-4	39	30	3	1	56	2,25	2,95	83	22	5,20	94,43	1,07,17
	Accounts	1903-4	39	31	3	...	55	2,20	2,79	85	21	5,31	91,10	1,03,74
Opium compensations.	Accounts	1902-3	...	...	...	...	...	5	...	...	...	...	40	45
	Budget	1903-4	...	...	...	...	...	5	...	...	...	...	46	51
	Revised	1903-4	...	...	...	...	...	5	...	...	...	...	55	60
	Accounts	1903-4	...	...	...	...	...	5	...	...	...	...	55	60
Salt compensations.	Accounts	1902-3	29,75	...	...	...	...	20	...	...	...	4,51	55	35,01
	Budget	1903-4	30,35	...	...	...	...	20	...	...	...	4,86	50	35,91
	Revised	1903-4	30,14	...	...	...	...	20	...	...	...	5,25	54	36,13
	Accounts	1903-4	30,13	...	...	...	...	20	...	...	...	4,87	54	35,74
Excise compensations.	Accounts	1902-3	...	1	...	...	...	...	8	6	...	4	3,89	4,08
	Budget	1903-4	...	2	...	...	...	...	10	6	...	4	4,21	4,43
	Revised	1903-4	...	2	...	...	...	...	9	6	...	4	4,15	4,36
	Accounts	1903-4	...	3	...	...	...	...	8	7	...	4	4,18	4,40
Customs compensations.	Accounts	1902-3	...	...	...	...	...	...	...	20	1	1,49	10	1,80
	Budget	1903-4	...	...	...	...	...	...	...	20	...	1,51	6	1,77
	Revised	1903-4	...	...	...	...	...	...	...	20	...	1,50	6	1,76
	Accounts	1903-4	...	...	...	...	...	...	...	20	...	1,51	6	1,77
Purchase of Life Pensions.	Accounts	1902-3	...	...	...	...	...	...	...	5	...	...	...	5
	Budget	1903-4	...	...	...	...	...	...	...	1	...	...	...	1
	Revised	1903-4	...	...	...	...	...	...	...	2	...	...	...	2
	Accounts	1903-4	...	...	...	...	...	...	...	1	...	...	...	1
Miscellaneous compensations.	Accounts	1902-3	96	17	3	...	18	39	26	11	2	20	1,60	3,92
	Budget	1903-4	97	21	26,20	...	18	40	25	73	2	20	1,66	30,82
	Revised	1903-4	94	21	25,10	...	15	40	26	12	2	18	1,72	29,10
	Accounts	1903-4	94	18	25,08	...	16	35	26	8	2	19	1,72	28,98
TOTAL IN RUPEES.	Accounts	1902-3	31,14	50	3	1	48	2,82	3,42	1,23	24	10,79	1,00,38	1,51,04
	Budget	1903-4	31,75	53	26,23	1	74	2,97	3,37	1,83	26	11,58	1,02,34	1,81,61
	Revised	1903-4	31,47	53	25,13	1	71	2,90	3,30	1,23	24	12,17	1,01,45	1,79,14
	Accounts	1903-4	31,46	52	25,11	...	71	2,80	3,13	1,21	23	11,92	98,15	1,75,24
TOTAL IN STERLING.	Accounts	1902-3												£ 1,007,0
	Budget	1903-4												1,210,7
	Revised	1903-4												1,194,3
	Accounts	1903-4												1,168,3

Section A.—DIRECT DEMANDS ON THE REVENUES—*continued.*

2.—Assignments and Compensations—*concluded.*

60. The charges under this head showed a saving of 6,37 as compared with the Budget, but exceeded the actuals of the previous year by 24,20. The saving, as compared with the Budget, occurred in all provinces except Madras, where the increase (34) was due chiefly to higher malikhana and arrear payments; while the treaty payment (25,00) to His Highness the Nizam was mainly responsible for the increase over the actuals of the previous year. Of the saving of 4,42, as compared with the Budget under *Land Revenue Compensations*, Bengal contributed 12, owing to small malikhana payments (4) and to payments of Pensions in lieu of Resumed Lands (8), the United Provinces of Agra and Oudh 23 to less charge under allowances to excluded proprietors, and Bombay 4,35, chiefly in the adjustment of alienated lands, due partly to lapses of Inams and partly to the change in the method of calculation in the Sukkur District, by which the uncultivable charitable grants have been left out of account. The variations from the actuals of the previous year under the United Provinces, Madras, and Bombay were due to the causes given above in explanation of the differences between the actuals and the Budget. Under *Opium Compensations* the excess over the Budget in Bombay (9) was due to the payment of arrears in Ahmedabad. The variations under *Salt Compensation* in India were due to the fluctuating character of the Royalty payable to the Jodhpur and Jaipur States. The excesses over the previous year under *Salt Compensations* in Madras (36) and *Excise Compensations* in Bombay (29) were caused by arrear payments. Under *Miscellaneous Compensations* the saving of 65 in the Punjab was due to the non-utilisation of the provision for compensation payable in connection with the Hoshiarpur "Chos" operations, and that in Berar (1,12) was chiefly due to the stoppage of the debit (1,08) on account of the Mahratta Chouth. The excesses of 1 (Provincial) in the Central Provinces and 34 (Imperial) in Madras have been sanctioned.

3.—Land Revenue.

			India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Charges of District Administration.	Accounts.	1902-3	2,73	8,86	2,44	22,91	5,66	31,16	34,92	18,25	3,05	41,55	30,75	2,02,59
	Budget.	1903-4	2,86	10,21	5,00	23,70	6,17	33,59	36,87	19,34	3,17	41,75	30,12	2,12,78
	Revised.	1903-4	2,06	9,69	4,86	23,10	5,78	31,73	36,74	18,64	3,15	41,78	29,55	2,07,68
	Accounts.	1903-4	2,65	9,75	4,84	23,38	5,04	31,66	37,13	18,52	3,12	42,07	29,55	2,08,31
Survey and Settlement.	Accounts.	1902-3	1,43	2,46	...	7,81	45	7,17	5,52	5,58	2,59	7,89	1,21	42,11
	Budget.	1903-4	1,46	2,72	1	6,13	1,29	14,77	5,22	7,50	2,80	9,55	1,59	53,04
	Revised.	1903-4	1,46	2,17	13	6,28	1,10	9,21	4,09	7,41	2,86	8,42	1,30	45,09
	Accounts.	1903-4	1,47	2,08	4	6,24	1,19	8,94	4,28	7,22	2,93	8,67	1,28	44,34
Land Records and Agriculture.	Accounts	1902-3	1,39	6,35	18	6,42	2,14	1,01	36,02	14,96	1,37	18,39	24,27	1,12,50
	Budget.	1903-4	1,41	7,05	53	7,50	2,41	90	36,64	15,90	1,53	20,06	25,57	1,19,50
	Revised.	1903-4	1,39	6,82	15	6,63	2,30	97	35,9[illegible]	15,87	1,41	19,19	24,85	1,15,48
	Accounts.	1903-4	1,41	6,79	16	7,06	2,26	1,01	35,78	15,91	1,38	18,77	24,69	1,15,22
Management of Government Estates.	Accounts.	1902-3	...	3	...	...	2	5,67	1,95	...	...	...	...	7,67
	Budget.	1903-4	...	5	...	...	2	5,33	2,30	...	...	...	...	7,70
	Revised.	1903-4	...	9	...	...	2	6,28	2,10	...	...	...	...	8,49
	Accounts.	1903-4	...	4	...	...	1	6,42	2,28	...	...	...	...	8,75
Commission on Collections.	Accounts.	1902-3	12	29	...	18,88	1,63	1	5	...	...	...	2	21,00
	Budget.	1903-4	17	19	...	19,44	1,57	1	5	...	...	...	2	21,45
	Revised.	1903-4	16	24	...	19,39	1,36	1	5	...	...	...	20	21,41
	Accounts.	1903-4	15	33	...	20,27	1,25	1	5	...	...	...	7	22,13
Allowances to District and Village Officers.	Accounts.	1902-3	...	4	70	...	...	...	...	8	29	35,68	13,46	50,25
	Budget.	1903-4	...	5	9,83	...	...	...	...	8	22	37,66	13,83	61,67
	Revised.	1903-4	...	4	8,96	...	...	...	...	8	23	36,30	13,10	58,71
	Accounts.	1903-4	...	2	8,56	...	...	...	...	7	24	36,03	12,65	57,57
Other Charges	Accounts.	1902-3	...	...	...	...	...	...	...	...	...	28	...	28
	Budget.	1903-4	...	...	...	...	...	...	65	...	...	54	...	1,19
	Revised.	1903-4	...	...	...	...	...	...	34	...	...	56	...	90
	Accounts.	1903-4	...	...	...	...	...	...	32	...	...	63	...	95
Lump Provision	Budget.	1903-4												
TOTAL IN RUPEES.	Accounts.	1902-3	5,67	18,03	3,32	56,02	9,90	45,32	78,46	38,88	7,30	1,03,79	69,71	4,36,40
	Budget.	1903-4	5,90	20,27	15,37	56,77	11,46	54,60	81,73	42,82	7,72	1,09,56	71,13	4,77,33
	Revised.	1903-4	5,67	19,05	14,10	55,40	10,62	48,10	79,82	42,00	7,65	1,06,25	69,00	4,57,76
	Accounts.	1903-4	5,68	19,01	13,60	56,95	10,35	48,04	79,84	41,72	7,67	1,06,17	68,24	4,57,27

			Total India, equivalent in Sterling.	England.	Total, including England.
			£	£	£
TOTAL STERLING.	Accounts.	1902-3	2,909,3	2	2,909,5
	Budget.	1903-4	3,182,2	9	3,183,1
	Revised.	1903-4	3,051,7	7	3,052,4
	Accounts.	1903-4	3,048,5	4	3,048,9

Section A.—DIRECT DEMANDS ON THE REVENUES—*continued.*

3.—Land Revenue—*continued.*

61. The Indian expenditure showed a saving of 20,06 as compared with the Budget Estimate, but exceeded the actuals of the previous year by 20,87. The saving was contributed to by all heads, except *Management of Government Estates* and *Commission on Collection*, but chiefly by *Survey and Settlement* in Bengal, due to reduced expenditure on settlement operations, to an over-estimate in the United Provinces, and to the re-survey not having been undertaken in the Cuddapah District of Madras; by *Charges of District Administration* owing to savings under salaries in the Central Provinces and Bengal, to the non-utilisation or partial utilisation of the provisions for the revision of establishment for the new Attock District and for the Provincial service scheme in the Punjab, and for administrative improvements in Bombay; and by *Land Records and Agriculture*, due chiefly to the provision for additional establishment for certain districts in Upper Burma not having been required, to savings in the Land Record Survey and Kanungo Establishment in the United Provinces, owing to the staff of Land Record Tahsildars and Inspectors in Madras not being recruited to the extent contemplated in the estimate, and to the partial utilisation of the provision for the revision of establishment in Bombay. As compared with the actuals of the previous year, there were large excesses under *Charges of District Administration* in the United Provinces and Berar, and under *Allowances to Village Officers* in Berar. The excess in the United Provinces was chiefly due to the revision of establishments of the district staff and of the cadre of Deputy Collectors, while the increase in Berar was due to the accounts for 1902-3 having included charges for only a part of the year. The increase under the latter head was owing to the payment to the village officials in 1902-3 having been made before the transfer of Berar to Government.

62. Under *Charges of District Administration*, the saving of 21 in India was due to the partial utilisation of the provision for the administration of Nasirabad in Baluchistan, and to the transfer of the salary of the Deputy Magistrate, Ajmer, to 19-A.—Law and Justice—Courts of Law. The decrease of 46 in the Central Provinces was owing to savings in the salaries of the Deputy and Assistant Commissioners, and in the provision for the revision of the ministerial establishments. The saving of 53 in Assam occurred mainly under salaries of Assistant and Extra Assistant Commissioners owing to vacancies in the grade of Deputy Commissioners, and to deputation of officers on settlement work. The decrease of 1,93 in Bengal occurred mainly under salaries and office establishment, and of 82 in the Punjab was due to the non-utilisation or partial utilisation of the provisions for the revision of establishment (58) for the new Attock District and for the self-contained Provincial Service scheme (33), partly counterbalanced by increased travelling allowances of Sub-Divisional establishment (11). The saving of 57 in Bombay was due to the grant of 72 (out of the special grant of 3,50) for administrative improvements not having been fully utilised, to excess recovery of contribution on account of the Talukdari Settlement Officer (7) and to saving under Supplies and Services (12), counterbalanced chiefly by increases under general establishment (16), and payments to officers of other provinces (11). The Budget in Berar was an over-estimate.

63. Under *Survey and Settlement* the principal decrease in Bengal (5,83) was chiefly caused by short expenditure on Behar Survey (28), Backergunj Survey (65), other Survey (41), and Settlement operations other than Behar (4,60). Postponement of revision and announcement of takolis in the Chhattisgarh Zamindaris, and of map amendment work in Jubbulpore, and the lower rate of pay drawn by Settlement Officers accounted for the saving in the Central Provinces (64). In view of the uncertainty of the programme of operations to be followed by Survey and Settlement parties, the Budget in the United Provinces was pitched a little too high. The non-execution of the programme for the re-survey of the Cuddapah District resulted in a saving in Madras (88). The saving in Bombay (31) was chiefly due to a decrease in the Boundary Marks charges of Dad and Nasrat canals and Hiralwah, and in the Jamrao canal colonization charges, counterbalanced by an excess expenditure of the Photo-zincographic Office. Under *Land Records and Agriculture* all the provinces contributed to the saving, except India, Bengal and the Punjab. The principal saving in Madras (1,29) was due partly to an over-estimate, and partly to the staff of Land Record Tahsildars and Inspectors not having been recruited to the extent intended; that in the Central Provinces (26) was chiefly caused by the restriction of expenditure under Kanungo Establishment owing to the full provision not having been sanctioned till late in the year; in Burma (44) it was chiefly due to the provision for additional establishment for certain districts in Upper Burma not having been required. The small saving in Assam under District Mandals and Field Allowance of supervising Kanungo was partly counterbalanced by an excess in Bengal chiefly under Temporary Establishment. Savings in Land Record Survey Budget (72) and in Kanungo Establishment charges (14) accounted for the decrease in the United Provinces; while the partial utilisation of the provision for the revision of establishment and increased recoveries of Boundary Marks charges in Sindh chiefly contributed to the savings in Bombay. The Budget in Berar was an over-estimate. The increase under *Management of Government Estates* occurred almost entirely in Bengal, mainly under collection of Revenue, and outlay on improvements. Under *Commission on Collections* the excess in the Central Provinces (14) was due to the revised rates of commission sanctioned by the Chief Commissioner, and that in

Section A.—DIRECT DEMANDS ON THE REVENUES—*continued*.

3.—Land Revenue—*concluded*.

Burma (83) to larger collection than was anticipated in the Estimate. These excesses were partly counterbalanced by a saving in Assam (22) owing to the alteration of Land Revenue *kists*. The decrease under *Allowances to District and Village Officers* in Madras was due chiefly to the partial utilisation of the provision for arrear salaries of village officers and for revision of village establishment, owing to the delay in the introduction of the Revised scheme of village establishments in certain taluks in the Malabar District. In Bombay the decrease occurred chiefly in cash payments and in the adjustment of alienated lands. The Budget in Berar was an over-estimate. The decrease under *Other Charges* in the United Provinces was owing to the delay in the passing of the Bundelkhand Encumbered Estates' Act. The excess of 18 (Provincial) in Burma was sanctioned and out of the excess of 9 (Imperial) in the N. W. Frontier Provinces 2 was sanctioned and 7 awaits sanction.

4.—Opium.

1902-3. Accounts. R		1903-4. Budget. R	1903-4. Revised. R	1903-4. Accounts. R
	Bengal—			
58	Behar Agency, Superintendence	53	52	53
4,69	" Opium Factory	5,30	4,46	5,13
4,86	" District Staff	5,54	5,04	5,06
68,22	" Payments to Cultivators	74,08	88,68	88,68
93	Benares Agency, Superintendence	86	86	90
4,35	" Opium Factory	5,19	4,48	5,43
7,72	" District Staff	8,54	7,37	7,98
1,54,63	" Payments to Cultivators	1,59,76	2,19,36	2,19,02
22	Other Charges	20	23	22
12	India	12	12	12
29	Bombay	26	26	25
2,46,61	TOTAL IN RUPEES	2,60,38	3,31,38	3,33,32
£		£	£	£
1,644,0	EQUIVALENT IN STERLING	1,735,9	2,209,2	2,222,1
4,5	ENGLAND	2,9	3,7	3,6
1,648,5	TOTAL INCLUDING ENGLAND	1,738,8	2,212,9	2,225,7

64. The total Indian expenditure under this head exceeded the Budget by 72,94, and the actuals of the previous year by 86,71. The excesses were mainly connected with an improvement in the outturn of the crop, which in the year under report amounted to 1,24,297 against 1,00,574 maunds estimated in the Budget, and 90,608 maunds, the outturn of the previous year. The *Payments to Cultivators*, which form the bulk of the charges, exceeded the Budget for both Agencies taken together by 73,86. The charges under this head depend on the production of opium and are liable to fluctuation. The saving (17) under *Opium Factory* in the Behar Agency occurred chiefly under payment for timber, while the excess (24) in the Benares Agency was the net result of increases under Freight, Miscellaneous, and Contingencies, and savings under Manufacturing Charges. The saving (1,04) under *District Staff* in both the agencies occurred chiefly under Salaries (60), and Supply and Services (49). Out of the excess of 72,95 (Imperial) in Bengal, 72,05 was sanctioned and 90 awaits sanction.

65. The excess (£7) in England was due to increased demand for stores.

5.—Salt.

		India.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Salaries, Establishment, and Contingencies.	Accounts . 1902-3	7,33	11	3,07	14,78	13,16	38,45
	Budget 1903-4	8,07	12	3,39	15,79	13,67	41,04
	Revised 1903-4	7,37	16	3,09	15,06	13,70	39,38
	Accounts 1903-4	7,32	16	3,07	15,18	13,78	39,51
Manufacture and Excavation.	Accounts . 1902-3	3,01	...	..	...	...	3,01
	Budget 1903-4	4,22	...	...	...	...	4,22
	Revised 1903-4	2,18	...	...	...	...	2,18
	Accounts 1903-4	2,00	...	...	...	...	2,00

5

Section A.—DIRECT DEMANDS ON THE REVENUES—*continued.*

5.—Salt—*concluded.*

		India.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Purchase and Freight.	Accounts . 1902-3	...	...	...	6,36	4,04	10,40
	Budget . 1903-4	...	...	...	5,66	4,00	9,66
	Revised . 1903-4	...	...	...	4,35	3,90	8,25
	Accounts . 1903-4	...	...	...	3,87	3,98	7,85
Lump reduction	Budget . 1903-4	29	...	...	...	...	29
TOTAL IN RUPEES	Accounts . 1902-3	10,34	11	3,07	21,14	17,20	51,86
	Budget . 1903-4	12,00	12	3,39	21,45	17,67	54,63
	Revised . 1903-4	9,55	16	3,09	19,41	17,60	49,81
	Accounts . 1903-4	9,32	16	3,07	19,05	17,76	49,36

		Total India, equivalent in Sterling.	England.	Total, including England.
		£	£	£
TOTAL IN STERLING	Accounts . 1902-3	345,8	1	345,9
	Budget . 1903-4	364,2	1	364,3
	Revised . 1903-4	332,1	2,0	334,1
	Accounts . 1903-4	329,1	2.1	331,2

66. The Indian expenditure under this head fell short of the estimate by 5,27 and of the actuals of the previous year by 2,50. The saving, as compared with the Budget, was distributed over all the heads. Under *Salaries, Establishment and Contingencies* the saving of 75 in India occurred under Preventive Establishment, in the Internal Branch (10) and at Sambhar Lake (20), due chiefly to vacancies, absences on leave and absorption of supernumeraries, and to pay of peons and temporary establishment (19); under Petty Construction and Repairs, mainly in the Cis-Indus and Kalabagh Mines, and under Through Traffic Charges at the Sambhar Lake (6) and Pachbudra (20). The saving (32) in Bengal was due to the full complement of establishment both within, and outside Orissa not having been entertained, and to the partial utilisation of the provision for Boat charges, while in Madras (61) it was due to an over-estimate. Under *Manufacture and Excavation Charges* the large saving (2,22) occurred under Manufacture of Salt at the Sambhar Lake (2,09) and Pachbudra (20), slightly counterbalanced by a small increase caused by earlier payment of excavation charges in Cis-Indus and Kalabagh Mines. Under *Purchase and Freight* the decreases of 1,79 and of 2,49, as compared with the Budget, and with actuals of the previous year, respectively, were due to an unfavourable season for the manufacture of Salt, and for fishing on the west coast. The excess of 4 in Burma and of 9 in Bombay has been met by reappropriation sanctioned by the Local Government, and the Government of India, respectively.

67. The increase (£2,0) in the expenditure in England was owing to large demands for stores.

6.—Stamps.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras	Bombay.	TOTAL.
Superintendence, Establishments and Contingencies.	Accounts . 1902-3	...	...	5	...	...	96	...	...	...	24	58	1,83
	Budget 1903-4	...	...	12	...	...	96	...	...	...	24	61	1,93
	Revised 1903-4	...	...	8	...	...	94	...	...	...	25	60	1,87
	Accounts 1903-4	...	...	7	...	...	96	...	...	...	25	60	1,88
Charges on sale of Stamps, including discount.	Accounts 1902-3	9	25	10	46	22	3,30	1,26	1,13	12	1,87	98	9,73
	Budget 1903-4	9	24	21	56	21	3,40	1,33	1,10	13	1,89	1,01	10,17
	Revised 1903-4	9	27	21	54	22	3,26	1,29	1,11	11	1,96	1,00	10,06
	Accounts 1903-4	9	25	20	55	21	3,32	1,29	1,12	11	1,99	1,01	10,14
Stamps supplied from Central Stores	Accounts 1902-3	-7,11	17	3	22	22	3,03	1,06	52	7	1,16	63	...
	Budget 1903-4	—8,53	36	3	26	23	3,68	1,12	60	10	1,27	88	...
	Revised 1903-4	—7,87	38	3	42	20	3,33	91	59	7	1,19	75	...
	Accounts 1903-4	—7,74	34	2	31	22	3,12	1,05	55	6	1,32	75	...
TOTAL IN RUPEES.	Accounts 1902-3	—7,02	42	18	68	44	7,29	2,32	1,65	19	3,27	2,19	11,61
	Budget 1903-4	—8,44	60	36	82	44	8,04	2,45	1,70	23	3,40	2,50	12,10
	Revised 1903-4	—7,78	65	32	96	42	7,53	2,20	1,70	18	3,40	2,35	11,93
	Accounts 1903-4	—7,65	59	29	86	43	7,40	2,34	1,67	17	3,56	2,36	12,02

		Total India, equivalent in Sterling.	England.	Total, including England.
		£	£	£
TOTAL IN STERLING	Accounts . 1902-3	77,4	31,9	109,3
	Budget . 1903-4	80,7	44,8	125,5
	Revised . 1903-4	79,5	44,0	123,5
	Accounts . 1903-4	80,2	42,2	122,4

Section A.—DIRECT DEMANDS ON THE REVENUES—*continued.*

6.—Stamps—*concluded.*

68. The Indian expenditure fell short of the Budget Estimate by 8, but exceeded the actuals of the previous year by 41. The variations on the whole account are small, and do not call for special remarks. Taken separately there was a saving of 64 in Bengal, of 11 in the United Provinces, and of 14 in Bombay, as compared with the Budget, due chiefly to over-estimates under *Stamps supplied from Central Stores.* In Madras the excess of 16 over the Estimate occurred chiefly under *Charges on sale of Stamps, etc.,* for discount on sale of general Stamps, and was due to increased sales, consequent on the expansion of trade and monetary transactions. The excesses of 1 (Imperial) and 3 (Provincial) in Burma and 12 (Provincial) in Madras were sanctioned while the excess of 4 (Imperial) in Madras awaits sanction.

69. The saving in England (2,6) was due to smaller demand for stores than was indicated in the Estimates.

7.—Excise.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R	CHARGES OF COLLECTION—	R	R	R
26	India	30	28	27
51	Central Provinces	54	51	51
12	Berar	24	23	22
4,77	Burma	10,53	7,32	7,01
16	Assam	32	19	20
7,75	Bengal	8,12	8,00	8,14
80	United Provinces of Agra and Oudh	1,15	1,08	1,06
65	Punjab	64	58	58
7	N.-W. Frontier Province	8	8	8
9,74	Madras	10,28	9,91	9,97
3,55	Bombay	4,09	3,96	4,04
28,38	TOTAL IN RUPEES	36,29	32,14	32,08
£		£	£	£
189,2	EQUIVALENT IN STERLING	241,9	214,3	213,9
...	ENGLAND	...	2	...
189,2	TOTAL INCLUDING ENGLAND	241,9	214,5	213,9

70. The charges under this head showed a saving of 4,21 as compared with the Budget, but exceeded the actuals of the previous year by 3,70. The saving was contributed to by all provinces except Bengal. The large saving of 3,52 in Burma was chiefly due to the postponement of the extension of revised opium arrangements to Upper Burma and the consequent non-utilisation of the provision made in the Budget for that purpose. The saving in Assam (12) was due chiefly to the provision for Inspecting Staff having been utilised only for a part of the year; in the United Provinces of Agra and Oudh (9) to the partial utilisation of the lump allotment for reforms in distilleries; and in Madras (31) to an over-estimate. The increase over the actuals of the previous year occurred chiefly in Burma (2,24), and was due to a large extent to establishment sanctioned for Lower Burma having been entertained throughout the year. The excess in Bombay (49) was mainly due to the entertainment of additional establishments on the introduction of the new Abkari system in the Khandesh, Poona, Satara, and Belgaum Districts. The excesses of 1 (Imperial) and 1 (Provincial) in Bengal were sanctioned.

8.—Provincial Rates.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R	ESTABLISHMENTS AND OTHER CHARGES—	R	R	R
71	Burma	81	70	78
3	Assam	3	3	2
5,01	Bengal	5,57	4,46	4,54
4	United Provinces of Agra and Oudh	3	3	1
49	Bombay	54	52	53
6,28	TOTAL IN RUPEES	6,98	5,74	5,88
£		£	£	£
41,9	EQUIVALENT IN STERLING	46,5	38,2	39,2

Section A.—DIRECT DEMANDS ON THE REVENUES—*continued.*

8.—Provincial Rates—*concluded.*

71. The charges under this head showed savings of 1,10 and 40 as compared with the Budget and the Actuals of the previous year respectively. The saving, as compared with the Budget, was contributed to by all the Provinces, but especially by Bengal (1,03), due chiefly to savings (92) under Process-serving charges, to the non-utilisation of the additional provision of 33 for valuation and re-valuation work, and to the adjustment of the Refund of Road Cess under 1—Refunds, for which the Budget provided 5 under this head, partly counterbalanced by an increase of 12 under proportionate cost for the certificate and Touzi Establishments, and by a smaller deduction of 13 on account of ⅛ share of recoveries for cost of collection of arrear cesses.

9.—Customs.

			Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Charges at the principal Ports of Rangoon, Calcutta, Madras, Bombay.	Accounts	1902-3	2,82	8,51	1,43	7,38	20,14
	Budget	1903-4	2,74	9,51	1,41	7,63	21,29
	Revised	1903-4	2,77	9,10	1,45	7,57	20,89
	Accounts	1903-4	2,74	9,29	1,43	7,54	21,00
Charges at other Ports.	Accounts	1902-3	83	46	1,28	1,47	4,04
	Budget	1903-4	88	49	1,35	1,52	4,24
	Revised	1903-4	85	50	1,30	1,55	4,20
	Accounts	1903-4	82	49	1,31	1,59	4,21
Lump provision	Budget	1903-4	...	...	...	1,00	1,00
TOTAL IN RUPEES	Accounts	1902-3	3,65	8,97	2,71	8,85	24,18
	Budget	1903-4	3,62	10,00	2,76	10,15	26,53
	Revised	1903-4	3,62	9,60	2,75	9,12	25,09
	Accounts	1903-4	3,56	9,78	2,74	9,13	25,21

			Total India, equivalent in Sterling.	England.	Total, including England.
			£	£	£
TOTAL IN STERLING	Accounts	1902-1903	161,2	1	161,3
	Budget	1903-04	176,9	1	177,0
	Revised	1903-04	167,3	1	167,4
	Accounts	1903-04	168,0	2	168,2

72. The expenditure in India showed a saving of 1,32 as compared with the Budget, but exceeded the actuals of the previous year by 1,03. The saving was mainly due to the non-utilisation of the lump provision of 1,00 for the revision of establishment in Bombay. Under *Charges at the principal Ports, etc.*, the saving (22) in Bengal was the result of decreases in the charges of the Calcutta Port under all the heads except Allowances. In Bombay (9) the appointment of a lower grade officer resulted in a saving in the salary of the Commissioner. The increase over the actuals of the previous year in Bengal (81) occurred chiefly under Overtime, and Holiday Allowance in the Calcutta Customs House, and in Bombay (28) under purchase of boats.

10.—Assessed Taxes.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R		R	R	R
2	India	2	2	2
1	Berar	5	7	6
40	Burma	44	38	38
1	Assam	2	2	1
2,01	Bengal	2,06	1,86	1,85
11	Punjab	11	11	13
1	N.-W. Frontier Province	1	1	1
32	Madras	32	32	30
73	Bombay	75	72	72
3,62	TOTAL IN RUPEES	3,78	3,51	3,48
£		£	£	£
24,1	EQUIVALENT IN STERLING	25,2	23,4	23,2

Section A.—DIRECT DEMANDS ON THE REVENUES—*continued.*

10.—Assessed Taxes—*concluded.*

73. The charges under this head showed a saving of 30, as compared with the Budget, and fell short of the actuals of the previous year by 14. The saving occurred mainly in Bengal under Assessing Establishment both in Calcutta and the Mofussil, and under Allowances of District Establishments. The saving in Burma (6), as compared with the Budget only, was owing to the reduction of the sanctioned establishment on the raising of the taxable minimum. The excesses of 1 (Provincial) in Berar and 1 (Provincial) in the Punjab were sanctioned; while the excess of 1 (Imperial) in the Punjab awaits sanction.

11.—Forest.

			India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
General Direction	Accounts.	1902-3	83	...	...	..	...	...	...	...	...	...	...	83
	Budget .	1903-4	78	...	...	...	...	...	...	...	...	...	...	78
	Revised .		84	...	...	...	...	...	...	..	...	...	...	84
	Accounts.		88	...	..	...	...	...	...	..	...	...	...	88
Conservancy and Works—														
Timber and other produce removed from the Forests by Government Agency.	Accounts.	1902-3	1,95	3,19	4	8,47	12	62	2,43	4,85	17	3,40	3,11	28,35
	Budget .	1903-4	,27	97	11	10,65	1,04	1,11	2,78	5,81	22	3,60	4,32	32,88
	Revised		,31	2,20	8	11,92	56	1,01	2,36	4,43	19	3,08	3,65	31,79
	Accounts.		2,07	2,14	8	11,35	67	1,20	2,33	4,08	18	3,07	3,80	30,97
Timber and other produce removed from the Forests by consumers or purchasers.	Accounts.	1902-3	...	77	7	49	4	63	34	1	...	1,08	44	3,87
	Budget .	1903-4	...	81	19	49	4	66	32	1	...	1,17	47	4,16
	Revised .		...	79	25	29	6	70	33	1	...	1,14	48	4,05
	Accounts.		...	79	23	30	6	65	33	1	...	1,10	49	3,96
Other Charges .	Accounts	1902-3	1,29	1,69	25	8,36	93	1,70	3,03	1,23	12	5,22	3,51	27,36
	Budget .	1903-4	1,46	1,98	71	11.64	1,47	1,94	4,81	2,21	18	6,53	4,16	37,09
	Revised .		1,13	1,64	70	9,22	1,37	1,69	4,72	4,12	18	5,28	3,94	33,99
	Accounts.		1,00	1,60	64	9,65	1,33	1,78	3,72	4,04	16	4,87	3,82	32,61
Establishment .	Accounts .	1902-3	1,89	5,86	70	11,58	2,19	3,43	4,34	3,51	25	8,66	9,67	52,08
	Budget .	1903-4	,86	6,48	1,52	12,22	2,27	3,49	4,52	3,52	26	8,80	9,93	54,87
	Revised .		1,93	5,87	1,50	12,32	2,21	3,40	4,39	3,44	27	8,50	9,73	53,56
	Accounts.		1,84	5,87	1,46	12,22	2,20	3,40	4,43	3,44	27	8,47	9,65	53,25
Lump provision .	Budget	1903-4	54	...	...	...	...	...	...	35	...	...	...	89
TOTAL IN RUPEES.	Accounts .	1902-3	5,96	11,51	1,06	28,90	3,28	0,38	10,14	9,60	54	18,36	16,76	1,12,49
	Budget	1903-4	6,91	10,24	2,53	35,00	4,82	7,20	12,43	11,90	66	20,10	18,88	1,30,67
	Revised		6,21	10,50	2,53	33,75	4,20	6,80	11,80	12,00	64	18,00	17,80	1,24,23
	Accounts.		5,79	10,40	2,41	33,52	4,26	7,03	10,81	11,57	61	17,51	17,76	1,21,67

			Total India, equivalent in Sterling.	England.	Total, including England.
			£	£	£
TOTAL IN STERLING .	Accounts .	1902-3	750,0	1,8	751,8
	Budget .	1903-4	871,2	1,8	873,0
	Revised .		828,2	2,6	830,8
	Accounts .		811,1	2,5	813,6

74. The Indian expenditure fell short of the Budget by 9,00, but exceeded the actuals of the previous year by 9,18. As compared with the Budget the principal saving occurred under *Other Charges*, chiefly in Burma (1,99), in the United Provinces (1,09), and Madras (1,66), and was mainly due to the works of construction and improvements not having been carried out to the extent anticipated, and in Madras to the abandonment of the proposal to acquire the Ayankannu forest in Malabar. The saving was to some extent counterbalanced by an excess in the Punjab (1,83), mainly on account of the payment to the Raja of Chamba of his share of profits for working the State forests from 1899-1900 to 1902-1903. Under *Timber and other produce removed from the Forest by Government Agency*, the decrease in India (20) was due to the cost of extraction, and transport of timber in the Andamans being less than was anticipated; in Assam (37) to short delivery of sleepers to the Eastern Bengal Railway; and in the United Provinces (45) and the Punjab (1,73) to the curtailment of departmental operations. The discontinuance of the supply of railway fuel in the north and south Salem Divisions, and the absence of demand for timber owing to the prevalance of plague chiefly contributed to the saving (53) in Madras; while

Section A.—DIRECT DEMANDS ON THE REVENUES—*concluded.*

11.—Forest—*concluded.*

reduced expenditure on surveys, and for grass, and other minor produce, owing to the introduction of the new system of farming out *hardas* were chiefly respon-ible for the decrease (52) in Bombay. The increase in the Central Provinces (1,17) was caused by an unexpected supply of timber to the Gun Carriage Factory at Jubbulpur and by extensive sleeper operations to meet the demand of the Bengal-Nagpur Railway. The excess in Burma (70) was due to large extraction of timber, and higher expenditure on the Tannin extract factory than was anticipated, and in Bengal (9) to extensive carting of sleepers, and increased supply of fuel to the Commissariat at Lebong and Jalapahar. The decrease under *Timber and other produce removed from the Forests by consumers and purchasers* was almost entirely confined to Burma (19), and was due to the abolition of the system of paying a two-third share to the Shan Chiefs for the extraction of timber. Under *Establishment* the saving occurred mainly in the Central Provinces (61), Madras (33) and Bombay (28). The savings in the Central Provinces (61) and Bombay (28) were chiefly owing to the absence of officers on leave, and to saving in the pay of subordinate Forest, and office establishments. The saving in Madras (33) resulted partly from the absence of a larger number of officers and subordinates on leave, and partly from the non-entertainment of office establishments sanctioned for certain Forest Officers.

75. As compared with the previous year there were large increases due in Burma to the causes stated above; under *Timber, etc., removed from the Forests by Government Agency;* to purchase of elephants, to extensive drift operations, and to large outlay on surveys and fire protection; in Assam to large payments to the Manipur State and to the Zamindars of the Garo Hills Forests on account of their share of increased revenue. The excess in the Punjab was due to the payment to the Raja of Chamba referred to above, and in Bombay chiefly to charges connected with the supply of timber, and dead wood to certain depôts, and of sleepers to the Southern Mahratta Railway. The accounts of 1902-3 included Berar charges for a part of the year only. The excesses of 8 (Imperial) and 8 (Provincial) in the Central Provinces were sanctioned.

76. The excess in England was owing to larger demand for stores.

12.—Registration.

		India.	Central Provinces	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Superintendence.	Accounts 1902-3	...	9	4	...	...	53	11	...	...	37	8	1,22
	Budget 1903-4	...	11	8	...	...	54	12	...	...	38	8	1,31
	Revised 1903-4	...	11	7	...	...	53	12	...	...	45	8	1,56
	Accounts 1903-4	...	11	6	...	...	56	12	...	...	45	8	1,38
District Charges.	Accounts 1902-3	7	35	21	45	37	9,00	2,14	90	8	8,35	2,64	24,56
	Budget 1903-4	6	40	45	54	37	9,06	2,27	1,02	9	8,62	2,80	25,68
	Revised 1903-4	6	37	44	48	40	9,01	2,18	92	9	8,55	2,70	25,20
	Accounts 1903-4	6	38	44	49	39	9,04	2,18	92	9	8,61	2,69	25,29
TOTAL IN RUPEES	Accounts 1902-3	7	44	25	45	37	9,53	2,25	90	8	8,72	2,72	25,78
	Budget 1903-4	6	51	53	54	37	9,60	2,39	1,02	9	9,00	2,88	26,99
	Revised 1903-4	6	48	51	48	40	9,54	2,30	92	9	9,00	2,78	26,56
	Accounts 1903-4	6	49	50	49	39	9,60	2,30	92	9	9,06	2,77	26,67
TOTAL IN STERLING.	Accounts 1902-3												£ 171,8
	Budget 1903-4												179,9
	Revised 1903-4												177,0
	Accounts 1903-4												177,8

77. The charges under this head showed a saving of 32 as compared with the Budget, but exceeded the actuals of the previous year by 89. The saving, as compared with the Budget, occurred under *District Charges* in the Punjab (10), in Bombay (11), and in the United Provinces of Agra and Oudh (9), due to less charges in commission to Sub-Registrars; partly counterbalanced by an increase in the United Provinces under Salaries (6), owing to the introduction of the new system of remunerating Sub-Registrars in Oudh. The excess of 7 in Madras under *Superintendence* was caused by the transit pay, and travelling allowances of the late Inspector General on his return from special duty with the Police Commission, and also by his privilege leave allowance. The excesses of 1 (Imperial) and 1 Provincial) in Assam with 3 (Provincial) in Madras were sanctioned; while 3 (Imperial) in Madras awaits sanction.

Section B.—INTEREST.

1902-3. Accounts. R	RECEIPTS:—		1903-4. Budget R	1903-4. Revised. R	1903-4. Accounts. R
1,06,55	India (Rupee figures)	. .	1,05,09	1,02,63	1,13,14
£			£	£	£
710,4	Equivalent in Sterling	. .	700,6	684,2	754,3
157,3	England	. . . . .	30,0	133,0	141,8
867,7	TOTAL	.	730,6	817,2	896,1

78. The receipts in this section exceeded the Budget by £165,5 or R24,83 and the actuals of the previous year by £28,4 or R4,26. Of the improvement, as compared with the Budget, £53,7 or R8,05 occurred in India, and was due chiefly to an increase of £60,7 or R9,10 under *Interest on Loans to Presidency Corporations*, mainly in Bombay, owing to the Bombay Port Trust having paid the interest in March which was due in April 1904, and of £10,7 or R1,61 under *Interest on Advances to Cultivators*, mainly in the Central Provinces and Bombay, owing to agricultural prosperity, counterbalanced by a decrease of £23,2 or R3,48, chiefly due to short recovery of interest on the Hyderabad loan. The increase of £111,8 or R16,77 in England was due to the investment of larger sums, and at higher rate of interest, than was anticipated.

79. The excess in India over the actuals of the previous year is attributable to the causes stated above, and to heavy overdrawal of capital by Railway Companies. In England the sums available for investment in 1903-4 were smaller than those in 1902-3.

XII.—Interest.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
On Loans to Native States.	Accounts 1902-3	15,00	6	...	...	...	14	...	...	...	...	2,83	18,03
	Budget 1903-4	12,41	...	...	...	...	11	...	27	...	...	49	13,28
	Revised 1903-4	8,68	...	...	...	...	11	...	43	...	...	20	9,42
	Accounts 1903-4	8,72	...	...	...	...	12	...	81	..	...	15	9,80
Do. to Presidency Corporations.	Accounts 1902-3	...	...	...	...	...	14,40	...	...	...	3,31	13,51	31,22
	Budget 1903-4	...	...	...	...	...	14,14	...	...	...	2,26	13,44	29,84
	Revised 1903-4	...	...	...	...	...	14,15	...	...	...	2,25	13,44	29,84
	Accounts 1903-4	...	...	...	...	...	14,16	...	...	...	2,25	22,53	38,94
Do. to Municipal and other Public Corporations.	Accounts 1902-3	58	36	2	8	...	1,57	3,20	1,62	1	57	1,44	9,45
	Budget 1903-4	55	37	1	16	...	1,86	3,39	1,84	1	58	1,48	10,25
	Revised 1903-4	21	42	1	16	...	1,78	3,14	1,66	1	61	1,56	9,56
	Accounts 1903-4	22	42	...	17	...	1,60	3,32	1,77	1	59	1,33	9,43
Do. to Landholders and other Notabilities.	Accounts 1902-3	6	...	...	...	...	5	23	3	1	1	5	44
	Budget 1903-4	9	...	...	...	...	7	29	2	1	2	47	97
	Revised 1903-4	5	...	...	...	...	3	26	1	1	2	43	81
	Accounts 1903-4	6	...	...	...	...	4	24	1	...	...	51	86
On Advances to Cultivators and Advances under Special Laws.	Accounts 1902-3	10	57	13	22	1	1,27	39	73	6	1,63	1,68	6,79
	Budget 1903-4	13	51	22	12	...	1,06	40	64	5	1,69	2,69	7,51
	Revised 1903-4	8	94	22	17	2	99	29	75	6	1,75	2,72	7,99
	Accounts 1903-4	10	1,04	20	30	2	1,01	27	80	7	1,85	3,46	9,12
On Loans to Railway Companies in India (Kalka-Simla Railway).	Accounts 1902-3	50	...	...	...	...	...	...	...	...	...	...	50
	Budget 1903-4	2,70	...	...	...	...	...	...	...	...	...	...	2,70
	Revised 1903-4	2,63	...	...	...	...	...	...	...	...	...	...	2,63
	Accounts 1903-4	2,63	...	...	...	...	...	...	...	...	...	...	2,63
On Regimental Loans and Advances.	Accounts 1902-3	39	...	...	...	...	...	...	...	...	...	...	39
	Budget 1903-4	38	...	...	...	...	...	...	...	...	...	...	38
	Revised 1903-4	50	...	...	...	...	...	...	...	...	...	...	50
	Accounts 1903-4	51	...	...	...	...	...	...	...	...	...	...	51

Section B.—INTEREST—*continued.*

XII.—Interest—*continued.*

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
On Currency Investment.	Accounts 1902-3	34,70	...	...	...	...	...	...	...	...	...	...	34,70
	Budget 1903-4	34,70	...	...	...	...	...	...	...	...	...	...	34,70
	Revised 1903-4	34,70	...	...	...	...	...	...	...	...	...	...	34,70
	Accounts 1903-4	34,70	...	..	...	...	...	...	...	...	...	...	34,70
On Securities of Provincial Funds.	Accounts 1902-3	2	4	...	...	...	15	22	4	...	59	92	1,98
	Budget 1903-4	3	4	...	...	1	16	24	1	...	41	69	1,59
	Revised 1903-4	2	4	...	...	1	15	23	3	...	55	75	1,78
	Accounts 1903-4	2	4	...	...	1	15	24	1	...	61	76	1,84
On Overdrawn Capital of Railway Companies in India.	Accounts . 1902-3	1,58	...	...	...	...	...	...	...	...	...	...	1,58
	Budget . 1903-4	2,46	...	...	...	...	...	...	...	...	...	...	2,46
	Revised . 1903-4	3,87	...	...	...	...	...	...	...	...	...	...	3,87
	Accounts . 1903-4	3,82	...	...	..	...	...	...	...	...	...	...	3,82
Other Items	Accounts . 1902-3	3	...	1	...	1	86	...	8	...	45	3	1,47
	Budget . 1903-4	3	...	5	...	1	90	...	3	...	35	4	1,41
	Revised . 1903-4	3	...	2	...	1	87	...	18	...	38	1	1,53
	Accounts . 1903-4	3	...	2	...	...	91	...	6	...	37	10	1,49
TOTAL INDIA IN RUPEES.	Accounts . 1902-3	52,96	1,03	16	30	2	18,44	4,04	2,50	8	6,56	20,46	1,06,55
	Budget . 1903-4	53,48	92	28	28	2	18,30	4,32	2,81	7	5,31	19,30	1,05,09
	Revised . 1903-4	50,77	1,40	25	33	4	18,08	3,92	3,06	8	5,56	19,14	1,02,63
	Accounts . 1903-4	50,81	1,50	22	47	3	17,99	4,07	3,46	8	5,67	28,84	1,13,14

		Total India; equivalent in £.	England.	Total, including England
		£	£	£
TOTAL IN STERLING.	Accounts . 1902-1903	710,4	157,3	867,7
	Budget . 1903-1904	700,6	30,0	730,6
	Revised . 1903-1904	684,2	133,0	817,2
	Accounts . 1903-1904	754,3	141,8	896,1

80. The Indian receipts under this head arise mainly out of the Paper Currency Investment, and Loans granted to Municipalities and other public bodies, Native States and cultivators. No alteration was made in the amount of the first during the year.

81. The following statement shows the balances of the different kinds of loans during the last five years:—

	31st March 1900.	31st March 1901.	31st March 1902.	31st March 1903.	31st March 1904.
IMPERIAL ADVANCES AND LOAN ACCOUNT.					
Native States	1,27,43	4,98,50	5,46,41	5,03,89	4,85,34
Presidency Corporations, including Port Trusts	7,54,36	7,47,89	7,41,12	7,32,05	7,24,60
Mofussil Municipalities	4,24	3,96	3,97	4,60	4,27
Railway Companies	...	...	...	50,50	95,50
Landholders and others	51	99	2,29	2,52	2,24
District and Local Fund Committees	9,19	9,84	9,59	9,52	9,39
Regimental and other Loans, Military	7,35	6,90	6,75	6,17	7,16
Hyderabad Contingent	...	...	...	3	2
Advances to Cultivators	4,12	7,71	7,57	10,64	8,33
TOTAL	9,07,20	12,75,79	13,17,70	13,19,92	13,36,85
PROVINCIAL ADVANCES AND LOAN ACCOUNT.					
Mofussil Municipalities	1,87,11	1,86,45	1,89,76	1,96,48	1,99,23
Port Funds	20,57	19,97	19,12	18,52	16,44
District and Local Fund Committees	9,10	9,45	9,45	8,46	8,07
Landholders and others	5,88	4,27	14,02	13,54	11,62
Advances under Special Laws	21,54	19,82	18,15	16,68	14,72
Advances to Cultivators	2,08,03	3,27,65	3,32,45	3,16,14	2,48,98
TOTAL	4,52,23	5,67,61	5,82,95	5,69,82	4,99,06
GRAND TOTAL	13,59,43	18,43,40	19,00,65	18,89,74	18,35,91
Interest received	42,34	48,88	63,60	66,64	71,13
Percentage reckoned on balance at end of year	3·115	2·652	3·346	3·526	3·874

Section B.—INTEREST—*concluded.*

XII.—Interest—*concluded.*

82. The interest paid in 1903-4 by Local Governments to the Government of India on account of loans held on Provincial Account amounted to R17,09 or £113,9, while the actual sum realized and credited to Provincial Revenues amounted, in the aggregate, to R18,70 or £124,6.

83. As compared with the Budget there was a heavy decline under *Interest on Loans to Native States*, which was confined almost entirely to India, and was due to short recovery of interest on the Hyderabad Loan (4,95), partly counterbalanced by excess recoveries from the Bikaner (78) and Pertabgarh (34) States. In Bombay the Budget was pitched a little too high. The increase (54) in the Punjab was due to interest from the Jhind State (44) having been realized in advance of the due date, and to the recovery from Patiala (10) not having been anticipated in the Budget.

84. The increase under *Interest on Loans to Presidency Corporations*, which occurred almost entirely in Bombay (9,09), was due to the Bombay Port Trust having paid the interest in March which was due in April 1904. This also accounted for the increase over the actuals of the previous year.

85. Under *Interest on Loans to Municipal and other Public Corporations* the decline in India (33) was caused by the postponement of the payment of interest on the water-works loan to the Cantonment Committee, Secunderabad, while the small increase in the Central Provinces (5) was due to the recovery of arrears from the Jubbulpore Municipality. The Estimates in Bengal, Punjab, and Bombay were pitched rather too high. The decrease in the United Provinces was due to the partial utilisation of the allotment placed at the disposal of the Local Government for Loans to Municipalities, and to the closing of the Loans for the Benares and Cawnpore Sewerage, partly counterbalanced by an advance payment by the Meerut Municipality of an instalment in March 1904 which was due in April.

86. Under *Interest on Advances to Cultivators* the excess in the Central Provinces (53), Burma (18), Punjab (16), Madras (16), and Bombay (77) were chiefly due to agricultural prosperity consequent on a good harvest.

87. The decrease of 7 under *Interest on Loans to Railway Companies* was due to short recovery of interest on Loans to the Kalka-Simla Railway Company.

88. Under *Interest on Securities of Provincial Funds*, the increases in Madras (20) and Bombay (7) were due, in the former, to larger investments by District Boards than was anticipated; in the latter, partly to an under-estimate and partly to the interest on the investments of the Government Central Book Depôt Fund which was not anticipated in the Budget.

89. Under *Interest on Overdrawn Capital by Railway Companies* the Budget did not anticipate recoveries of interest on overdrawals by the Guaranteed Railway Companies, while in the case of other Railway Companies it was under-estimated in the Budget.

90. Under *Other Items* the increase in Bombay represents excess recovery of interest on arrears of revenue. In England the sums available for investment were much larger, and the rate of interest obtained was higher than was estimated.

91. In England the increase of £111,8 was caused by the investment of a larger sum and at a higher rate of interest than was anticipated in the Estimate.

Section B.—INTEREST.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R	EXPENDITURE :	R	R	R
—1,75,61	India (Rupee figures)	—1,92,04	—1,93,13	—1,92,89
£		£	£	£
—1,170,7	Equivalent in Sterling	—1,280,2	—1,287,5	—1,285,9
3,003,4	England	2,986,8	2,986,3	2,983,5
1,832,7	TOTAL	1,706,6	1,698,8	1,697,6

92. The total charges in this section fell short of the Budget, and the actuals of the previous year by £9,0 or R1,35 and £135,1 or R20,27, respectively. In India there was an increase of £16,8 or R2,53 over the Budget, mainly on account of payment of arrear interest on 3½ per cent. Loans, and of interest on Savings Bank Deposits. But the amount of interest charge transferred to the Railway Revenue Account exceeded the Budget by £22,7 or R3,40 in consequence of capital expenditure on the East Indian, South Indian, and Great Indian Peninsula Railways having been met from State funds instead of from debenture capital as was anticipated in the Estimate. This produced an apparent saving of £5,7 or R85. In England the saving of £3,3 was caused by a reduction in the amount of the loan raised in 1903-4, partly counterbalanced by increase in discount on the loan which was not anticipated in the Budget.

93. As compared with the actuals of the previous year, the decrease of £135,1 or R20,27 was due to the increased transfer of Interest to Railway Revenue Account partly counterbalanced by payment of arrear interest.

13.—Interest on Ordinary Debt.

94. The following figures give the particulars of loans raised or discharged during the years 1902-3 and 1903-4:—

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
£		£	£	£
	PERMANENT DEBT.			
	INDIA—			
1,000,0	Debt incurred	1,333,3	1,333,3	1,333,4
91,5	Debt discharged	90,0	86,7	86,5
+908,5	NET IN INDIA	+1,243,3	+1,246,6	+1,246,9
	ENGLAND—			
	Debt incurred—			
1,500,0	India 3 per cent. Stock	2,000,0	1,500,0	1,500,0
	Debt discharged—			
1,368,8	Great Indian Peninsula Railway Debentures	600,0	600,0	600,0
...	India 4 per cent. Stock	...	...	...
+131,2	NET IN ENGLAND	+1,400,0	+900,0	+900,0
+1,039,7	NET IN INDIA AND ENGLAND	+2,643,3	+2,146,6	+2,146,9
	TEMPORARY DEBT.			
	INDIA—			
...	Debt incurred	...	333,3	3,333
...	Debt discharged	...	...	...
...	NET IN INDIA	...	+333,3	+3,333
	ENGLAND—			
3,500,0	Temporary Loans incurred	2,000,0	2,000,0	2,000,0
4,000,0	Temporary Loans discharged	3,500,0	3,500,0	3,500,0
—500,0	NET IN ENGLAND	—1,500,0	—1,500,0	—1,500,0
—500,0	NET IN INDIA AND ENGLAND	—1,500,0	—1,166,7	—1,166,7

Section B.—INTEREST—*continued.*

13.—Interest on Ordinary Debt—*continued.*

95. The 3½ per cent. rupee loan of 200 lakhs announced in the Financial Statement of the 18th March 1903 was raised at an average rate of R98-1-7·2. Of the balance of loans previously notified for discharge, 98 was paid, consisting of 8, 56, and 34 of the 4½, 4 and 3½ per cent. loans, respectively. Of the loans bearing interest, 12,00 was paid on account of the Gwalior Loan, in accordance with the terms of agreement with the Durbar. The credit in India under Temporary Debt was on account of a loan of 50,00 rupees obtained from the Gwalior Durbar in consequence of an extraordinary demand for rupee currency. The demand was foreseen in the Revised.

96. With a slight modification in the Budget programme a sterling loan of India 3 per cent. stock of £1,500,0 was raised in England at an average rate of £98-19-2; a portion of this was applied to the discharge of the Great Indian Peninsula Railway debentures. Of the India Bills falling due during the year, £2,000,0 were replaced by the issue of new Bills, and £1,500,0 were discharged.

97. The total Interest on debt paid in India and in England is shown below:—

Debt in India on 31st March 1903—

1902-3. Accounts.	Rate.	Principal.	Interest due.	1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R		R	R	R	R	R
4,50	4½	1,00,00	4,50	4,50	4,50	4,50
18,62	4	4,51,00	18,04	18,14	18,14	18,14
3,47,85	3½	1,00,65,19	3,52,28	3,55,13	3,57,55	3,57,42
33,85	3	11,07,08	33,21	33,21	33,21	33,17
53	4 Provincial Debentures .	8,55	34	49	50	50
4,05,35	TOTAL .			4,11,47	4,13,90	4,13,73
26	Interest on Loans in course of discharge . .			23	30	23
3,58	Discount on Loans and Miscellaneous . .			4,00	3,80	3,80
4,09,19	TOTAL INTEREST PAID IN INDIA IN RUPEES .			4,15,70	4,18,00	4,17,76
£						
2,727,9	Equivalent in Sterling			2,771,4	2,786,7	2,785,1
4,365,6	England			4,345,9	4,345,5	4,342,8
7,093,5	TOTAL INCLUDING ENGLAND .			7,117,3	7,132,2	7,127,9

98. This total amount was divided between Interest on Ordinary Debt and Interest on Debt for Railways and Irrigation as shown below:—

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
	Interest on Ordinary Debt—			
R		R	R	R
—2,35,19	India in Rupee figures	—2,54,78	—2,56,17	—2,56,10
£		£	£	£
—1,567,9	Equivalent in Sterling	—1,698,5	—1,707,8	—1,707,3
3,003,2	England	2,986,6	2,986,2	2,983,5
1,435,3		1,288,1	1,278,4	1,276,2
	Interest on Debt for Railways and Irrigation Works—			
R		R	R	R
6,44,38	India in Rupee figures	6,70,48	6,74,17	6,73,86
£				
4,295,8	Equivalent in Sterling	4,469,9	4,494,5	4,492,4
1,362,4	England	1,359,3	1,359,3	1,359,3
5,658,2	TOTAL .	5,829,2	5,853,8	5,851,7

99. The total payment of Interest in India exceeded the Budget by 2,06. The increase was mainly due to the payment of arrear Interest (2,29) on 3½ per cent. Loans, while the decrease of 20 under *Discount of Loans* was caused by the favourable rate at which the new Loan of 2,00 lakhs was raised. The small increase under *Interest on Provincial Debentures* was due to additional payments on account of surplus profits of the Cawnpore-Achneyra Railway.

Section B.—INTEREST—*continued.*

13.—Interest on Ordinary Debt—*concluded.*

100. Under *Interest on Debt for Railways and Irrigation Works* the excess occurred under Railways. The Budget provided for the issue of debentures amounting to £2,050,0 for meeting the Capital Expenditure on the East Indian, South Indian, and Great Indian Peninsula Railways; but as the East Indian Railway decided to postpone the issue of further Debenture Stock until 1904-05, and as the other two Railways did not issue any capital within the year, the Capital Expenditure on these Railways was met from State funds. Hence the interest charge under Railway Revenue Account exceeded the amount provided for in the Budget.

101. The decrease of £3,1 under Interest on Loans contracted in England was the result of a saving of £23,2 and an excess charge of £20,1. The saving occurred under Interest in India 3 per cent stock, and was due to the amount of the loan raised in 1903-04 being less (£1,500,0 against £2,000,0), and to the fact of its being issued at a date later than was anticipated in the Estimate. The excess charge was on account of discount which was not provided for in the Estimate.

14.—Interest on other Obligations.

		India.	Central Provinces.	Berar.	Burma.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
On Special Loans	Accounts . 1902-3 .	63	...	...	...	...	7,13	1	...	...	96	8,73
	Budget . 1903-4	52	...	...	...	...	7,07	1	...	...	1,01	8,61
	Revised . 1903-4	53	...	...	...	...	6,95	1	...	...	1,01	8,50
	Accounts . 1903-4	48	...	...	...	...	7,15	1	..	...	1,17	8,81
Treasury Notes and Service Funds.	Accounts . 1902-3 .	8,79	...	...	...	...	...	...	...	14	1,21	10,14
	Budget . 1903-4	8,99	...	...	...	...	...	...	...	14	1,18	10,31
	Revised . 1903-4	9,00	...	...	...	...	...	...	...	14	1,25	10,39
	Accounts . 1903-4	9,03	...	...	...	...	...	...	...	14	1,24	10,41
Savings Bank Deposits.	Accounts . 1902-3 .	36,64	2	...	2	74	45	1,87	...	4	13	39,91
	Budget . 1903-4	39,03	3	...	1	81	58	2,06	...	3	15	42,70
	Revised . 1903-4	39,57	3	...	2	82	55	2,08	...	4	15	43,26
	Accounts . 1903-4	39,54	3	...	3	80	56	2,05	...	6	14	43,21
Miscellaneous	Accounts . 1902-3 .	29	...	...	1	31	...	3	1	5	10	80
	Budget . 1903-4	29	...	...	1	43	...	27	...	4	8	1,12
	Revised . 1903-4	33	...	...	1	38	...	3	...	3	11	89
	Accounts . 1903-4	33	...	2	1	19	...	3	...	2	18	78
TOTAL IN RUPEES.	Accounts . 1902-3 .	46,35	2	...	3	1,05	7,58	1,91	1	23	2,40	59,58
	Budget . 1903-4	48,83	3	...	2	1,24	7,65	2,34	...	21	2,42	62,74
	Revised . 1903-4	49,43	3	...	3	1,20	7,50	2,12	...	21	2,52	63,04
	Accounts . 1903-4	49,38	3	2	4	99	7,71	2,09	...	22	2,73	63,21

		Total India, equivalent in Sterling.	England.	Total, including England.
		£	£	£
TOTAL IN STERLING.	Accounts . 1902-3 .	397,2	2	397,4
	Budget . 1903-4	418,3	2	418,5
	Revised . 1903-4	420,3	1	420,4
	Accounts . 1903-4	421,4	...	421,4

	India.	Central Provinces.	Berar.	Burma.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Excess over Budget Grant { Imperial .	55	...	2	2	...	6	...	...	2	35	1,02
Excess over Budget Grant { Provincial .	...	...	...	...	...	...	...	...	...	...	...
Excess sanctioned by Imperial Government—Imperial .	...	...	...	...	...	...	...	...	...	10	10
Excess sanctioned by Local Government—Provincial .	...	...	...	...	...	...	...	...	...	...	...
Excess awaiting sanction of Imperial Government—Imperial .	55	...	2	2	...	6	...	...	2	25	92

102. The expenditure exceeded the Budget and the actuals of the previous year by 47 and 3,63 respectively. Both the excesses occurred chiefly in India under *Savings Bank Deposits*, the charge for interest on which increases with the growth of the deposits. Of the increase of 20 under *Interest on Special Loans*, the excesses (8) in the United Provinces, due to the payment of arrears of Wasika pensions, and (16) in Bombay to arrear payments, were counterbalanced to a small extent by a saving in India (4), chiefly in the 8 per cent. Perpetual Loan (Madras). The increases under *Treasury Notes and Service Funds* in India (4) and Bombay (6) were due to the increase in the balances of the Bengal and Bombay Uncovenanted Family Pension Funds. Against these increases there was a decrease of 34 under *Miscellaneous*, which was

Section B.—INTEREST—*concluded.*

14.—Interest on other Obligations—*concluded.*

caused chiefly by savings of 24 in Bengal and 24 in the Punjab, counterbalanced by increases of 4 and 10 in India and Bombay, respectively. The Budget in Bengal was an over-estimate, while the decrease in the Punjab was due to the provision by the Jhang District Board for a loan to construct a railway between Gogra and Samundri not having been required. The increase in India was due to increase in the balance of the Guaranteed Railway Funds, while that in Bombay was due to the refund of an amount erroneously credited as revenue in the accounts of the previous year. The saving in England was due to the absence of any charge against the provision under this head.

103. The usual details of the interest on Treasury Notes and Service Funds and Savings Bank deposits are noted below:—

Interest on Treasury Notes and Service Funds.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
8,61	Bengal Uncovenanted Fund	8,78	8,79	0,81
1,21	Bombay " "	1,18	1,25	1,24
32	Other Funds	35	35	36
10,14	TOTAL	10,31	10,39	10,41

Interest on Savings Bank Deposits.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
32,51	Post Office Savings Banks	34,52	35,02	34,96
4,04	State Railway Provident Institutions	4,41	4,48	4,42
2,04	Civil Engineers' Provident Fund	2,20	2,15	2,17
70	Postal Insurance and Life Annuity Fund	83	83	84
62	Other Accounts	74	78	82
39,91	TOTAL	42,70	43,26	43,21

Section C.

POST OFFICE.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
	RECEIPTS—			
R		R	R	R
2,14,49	India (Rupee figures)	2,16,21	2,22,12	2,26,07
£		£	£	£
1,429,9	Equivalent in Sterling	1,441,4	1,480,8	1,507,1
	EXPENDITURE—			
R		R	R	R
1,87,03	India (Rupee figures)	2,00,38	1,96,53	1,94,78
£		£	£	£
1,246,9	Equivalent in Sterling	1,335,9	1,310,2	1,298,5
99,9	England	98,5	104,7	104,7
1,346,8	TOTAL	1,434,4	1,414,9	1,403,2
	NET.			
R		R	R	R
+27,46	India (Rupee figures)	+15,83	+25,59	+31,29
£		£	£	£
+183,0	Equivalent in Sterling	+105,5	+170,6	+208,6
−99,9	England	−98,5	−104,7	−104,7
+83,1	TOTAL	+7,0	+65,9	+103,9

TELEGRAPH.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
	RECEIPTS—			
R		R	R	R
1,30,62	India (Rupee figures)	1,31,00	1,26,70	1,27,66
£		£	£	£
870,8	Equivalent in Sterling	873,3	844,7	851,1
6,2	England	11,1	9,5	6,5
877,0	TOTAL	884,4	854,2	857,6
	EXPENDITURE—			
R		R	R	R
97,02	India (Rupee figures)	1,08,00	1,02,70	1,00,99
£		£	£	£
646,8	Equivalent in Sterling	720,0	684,7	673,2
262,9	England	294,3	260,4	243,6
909,7	TOTAL	1,014,3	945,1	916,8
	NET.			
R		R	R	R
+33,60	India (Rupee figures)	+23,00	+24,00	+26,67
£		£	£	£
+224,0	Equivalent in Sterling	+153,3	+160,0	+177,9
−256,7	England	−283,2	−250,9	−237,1
−32,7	TOTAL	−129,9	−90,9	−59,2

Section C—*continued*

MINT.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
	RECEIPTS—			
R		R	R	R
61,68	India (Rupees figures)	55,01	4,06,83	4,32,71
£		£	£	£
411,2	Equivalent in Sterling	366,7	2,712 2	2,884,7
...	England	...	...	1
411,2	TOTAL .	366,7	2,712,2	2,884,8
	EXPENDITURE—			
R		R	R	R
62,34	India (Rupee figures)	59,75	3,91,50	4,16,62
£		£	£	£
415,6	Equivalent in Sterling	398,3	2,610,0	2,777,5
8,4	England	5,9	7,1	8,1
424,0	TOTAL .	404,2	2,617,1	2,785,6
	NET.			
R		R	R	R.
—66	India (Rupee figures)	—4,74	+15,33	+16,09
£		£	£	£
—4,4	Equivalent in Sterling	—31,6	+102,2	+10,72
—8,4	England	—5,9	—7,1	—8,0
—12,8	TOTAL .	—37,5	+95,1	+99,2

104. Under Post Office the net receipts exceeded the Budget Estimate by £96,9 or R14,54, and the actuals of the previous year by £20,8 or R3,12. The improvement, as compared with the Budget, was due to a normal increase in the receipts from sale of Postage Stamps, and to the large deduction in the Budget Estimate for loss of revenue on account of the reduction in the rate of Money Order commission, and to a decrease in expenditure, chiefly under Establishment and Conveyance of mails. The excess, as compared with the actuals of the previous year, was caused by an increase in sale of Postage Stamps and in Money Order receipts, counterbalanced by excess expenditure, chiefly under Establishment and Conveyance of mails, arising out of the expansion and development of the department, and under Subsidies, owing chiefly to the creation of the new Persian Gulf Service.

105. The net results of the transactions of the Postal Department for the last five years are shown by the following figures:—

	Net Receipts.
	R
1899-00	18,91
1900-01	20,24
1901-02	15,47
1902-03	12,47
1903-04	15,59

Section C—*continued.*

Mint—*concluded.*

106. Under Telegraph the net receipts showed an improvement of £70,7 or R10,60, as compared with the Budget Estimate, and a falling off of £26,5 or R3,98 as compared with the actuals of the previous year. The improvement was due to savings in expenditure on works in India, to the non-payment in England of the Joint Purse Guarantee, and to less payments in respect of message revenue, partly counterbalanced by a falling off in the transit message receipts caused by the reduction of tariff, and the diversion of traffic to the cable route *viâ* South Africa. The decrease, as compared with the previous year, was due to a falling-off in the message revenue, owing chiefly to the causes stated above, and to an increase of expenditure consequent on the expansion of the Department.

107. Under Mint the net receipts showed an improvement of £136,7 or R20,51 over the Budget, and of £112,0 or R16,80 over the actuals of the previous year. The improvement was mainly due to an unexpected demand for Rupees and to a large demand for Copper Coin.

XIII.—Post Office.

1902-3. Accounts.			1903-4. Budget.		1903-4. Revised.		1903-4. Accounts	
	R			R		R		R
	12,94	Parcel and other Postage collected in cash		13,02		13,47		13,42
		Sale of Postage Stamps—						
1,33,08		Ordinary	1,34,75		1,38,00		1,42,98	
29,89		Service	29,50		30,50		30,54	
1,62,97			1,64,25		1,68,50		1,73,52	
1,36		*Deduct*—Payments to English, Colonial, and other Foreign Post Offices	*1,25*		*1,10*		*1,03*	
	1,61,61			1,63,00		1,67,40		1,72,49
	3,85	Mail Cart, Parcel Van, Passenger and Goods Service		3,65		3,50		3,29
	33,94	Money Order Receipts		33,50		33,75		34,94
	1,19	Other Receipts		1,20		1,24		1,21
	...	Lump addition by the Financial Department		1,00		2,00		...
	2,13,53			2,15,37		2,21,36		2,25,35
		District Post Collections—						
	28	Central Provinces		17		17		15
	9	Bengal		14		10		10
	13	Punjab		11		11		10
	46	N.-W. Frontier Province		42		38		37
	96			84		76		72
	2,14,49	Total India (Rupee Figures)		2,16,21		2,22,12		2,26,07
	£			£		£		£
	1,429,9	Equivalent in Sterling		1,441,4		1,480,8		1,507,1

108. The total revenue exceeded the Budget Estimate by R9,86, and the actuals of the previous year by R11,58. The increase, as compared with the Budget Estimate, occurred chiefly under *Sale of Postage Stamps—Ordinary* (8,23) and *Service* (1,04), and *Money Order Receipts* (1,44). The increase under *Sale of Postage Stamps* was owing to the growth of the operation of the department being larger than was expected, and that under *Money Order Receipts* to a large deduction from the normal increase on account of the reduction in the rates of Money Order commission. There was also an unexpected increase of 40 under *Parcel and other postage collected in cash*, and of 22 owing to full payment not having been made to *English, Colonial, etc., Post Offices.* These improvements were partly counterbalanced by a decrease of revenue receipts (36), chiefly under *Mail Cart, etc.*, owing to the opening of the Simla-Kalka Railway line, and under *District Post Collections* (12).

Section C—*continued.*

XIII.—Post Office—*concluded.*

109. The increase over the actuals of the preceding year occurred chiefly under *Parcel and other postage collected in cash* (48); *Sale of ordinary Stamps* (9,90); *Sale of Service Stamps* (65), and *Receipts on account of Money Orders* (1,00). There was a further increase of 33 caused by less payments to *English Colonial, etc., Post Offices* in 1903-4. These were partly counterbalanced by a decrease (56) under *Mail Cart, Parcel Van, Passenger and Goods Service,* due to the cause stated above. The decrease of 13 under *District Post Collections* in the Central Provinces was owing to recovery of arrear contributions from Feudatory States in the previous year.

15.—Post Office.

	1902-3. Accounts.			1903-4. Budget.		1903-4. Revised.		1903-4. Accounts.
	R			R		R		R
	7,60	Chief Office, Calcutta		7,74		8,04		7,92
	1,12,37	Presidency and District Offices		1,17,90		1,16,96		1,16,16
		Conveyance of Mails—						
1,277		Road Establishment and Contingencies	13,60		15,94		15,80	
15,26		Railway Charges	17,15		16,49		16,28	
7,32		Mail Cart, Parcel Van, Passenger and Goods Service, Establishment and Charges	7,41		4,61		4,64	
27		Other Charges	34		26		25	
	35,62			38,50		37,30		36,97
	2,06	Discount on Sale of Postage Stamps		2,11		2,15		2,24
	6,23	Subsidies		9,25		9,05		8,90
	8,30	Stationery and Printing		9,24		7,78		7,33
	43	Miscellaneous		44		49		52
	1,72,61			1,85,18		1,81,77		1,80,04
		District Post Charges—						
47		India	53		68		67	
73		Central Provinces	79		77		78	
9		Berar	22		22		20	
2,76		Burma	2,95		2,86		2,86	
50		Assam	53		51		51	
3,67		Bengal	3,94		3,60		3,59	
1,88		U. P. of Agra and Oudh	1,91		1,90		1,92	
1,55		Punjab	1,63		1,54		1,55	
69		N.-W. Frontier Province	60		58		56	
1,05		Madras	1,07		1,07		1,07	
1,03		Bombay	1,03		1,03		1,03	
	14,42			15,20		14,76		14,74
	1,87,03	Total India (Rupee Figures)		2,00,38		1,96,53		1,94,78
	£			£		£		£
	1,246,9	Equivalent in Sterling		1,335,9		1,310,2		1,298,5
	99,9	England		98,5		104,7		104,7
	1,346,8	Total in Sterling		1,434,4		1,414,9		1,403,2

110. The total expenditure showed a saving of 5,60 as compared with the Budget Estimate, but exceeded the actuals of the previous year by 7,75.

111. As compared with the Budget, the increase (18) under *Chief Office, Calcutta,* occurred mainly in Salaries under Direction, and was due to increase of pay of the Director General and to arrangements in consequence of his leave. Under *Presidency and District Offices* the saving (1,74) was mainly due to smaller expenditure under Establishment (95) owing to vacancies and leave arrangements, gain in working Combined Offices (48), Travelling Allowances (16), Aligarh Workshop Supplies (16), counterbalanced by a payment (12) on account of the Coronation Durbar, for which no provision was made in the Budget; the increase of 3,79 over previous year's actuals occurred under Establishment owing to the expansion of the department, counterbalanced by a decrease in payment on account of the Coronation Durbar. The decrease (1,53) under *Conveyance of Mails* occurred chiefly under Contingent Road Charges (14), Mail Cart Establishment and charges (27), owing to the partial abolition of establishment in the Simla-Kalka line, Payments to Railways (87), and Road Establishment (16). The increase of 1,35 over the actuals of the previous year occurred mainly under Road Establishment and Payments to

Section C—*continued.*

15.—Post Office—*concluded.*

Railways. The provision of 2,50 for contract allowance for Mails conveyed in Mail Carts, etc., under *Mail Cart Establishment and Charges* instead of under *Road Establishment and Charges* accounted for the variations against these heads. The re-appropriation of the grant was sanctioned by the Director General, Post Office. The excess under *Discount on sale of Postage Stamps* was due to increased sales of ordinary postage stamps. The saving under *Subsidies* was caused by smaller payments to the British India Steam Navigation Company on account of the new Persian Gulf Service, which commenced on 19th April 1903, and by a reduction in the rate of subsidy to the River Steam Navigation Company; while the excess as compared with the actuals of the previous year was caused by increased payment to the British India Steam Navigation Company on account of the new Persian Gulf Service. The variations under *Stationery and Printing* over the Budget and the actuals of the previous year, occurred principally under charges for stationery supplied by the Superintendent of Government Printing. The excesses under *Miscellaneous*, as compared with the Budget and the actuals of the previous year, were attributable to the loss by Exchange on Continental Money Orders.

112. The decrease under *District Post Charges*, as compared with the Budget, in Burma (9), was chiefly due to a reduction in the subsidy payable to the Irrawaddy Flotilla Company for conveyance of mails between Rangoon and Bassein on the opening of the Bassein-Henzada Railway; in Bengal (35) to savings under Collection of Cesses and Zemindary Dâk charges; and in the Punjab to savings in the grant for distribution of letters, and in the charges for Mail Cart Service. The decrease was partly counterbalanced by an excess (14) owing to the creation of new postal services in Baluchistan which also accounted for the increase in India over the actuals of the previous year. The excess of 14 in India and 1 in the United Provinces were sanctioned, while 1 (Imperial) in the North-West Frontier Province awaits sanction.

113. Of the increase of £6,2 under expenditure in England as compared with the Budget, £5,6 was due to a larger demand for stores, and £6 to the deputation allowance of the Deputy Director General of the Post Office on duty as a member of the Inter-departmental Committee on the Eastern Mail Service which were not anticipated in the Estimate.

XIV.—Telegraph.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R		R	R	R
	INDIAN TELEGRAPHS—			
	Message Revenue—			
42,87	Sale of Stamps, deducting Refunds, etc.	41,15	39,29	41,66
4,71	Receipts from other Administrations	4,70	4,29	5,19
39,61	Other Receipts by Cash, Postage, Stamps, and Book Transfer	40,15	40,92	37,84
87,19		86,00	84,50	84,69
	Other Revenue—			
21,20	Rent of Wires and Instruments leased to Railways and Canals	21,00	21,65	21,64
1,77	Rent of Local and Private Lines	2,00	2,05	2,43
22	Royalty from Telephone Companies	22	23	27
37	Recoveries from Guarantors	20	—1	—1
70	Miscellaneous Revenue	58	58	47
24,26		24,00	24,50	24,80
1,11,45	TOTAL INDIAN TELEGRAPHS	1,10,00	1,09,00	1,09,49
19,17	INDO-EUROPEAN TELEGRAPHS	21,00	17,70	18,17
1,30,62	TOTAL INDIA	1,31,00	1,26,70	1,27,66
£		£	£	£
870,8	Equivalent in Sterling	873,3	844,7	851,1
6,2	England	11,1	9,5	6,5
877,0	GRAND TOTAL	884,4	854,2	857,6

Indian Telegraphs.

114. As compared with the Budget, there was only a small decrease of 51. The decrease of 1,96, as compared with the previous year, was due to a falling off in message revenue, owing to the reduction in the foreign tariff between India and Europe, to diversion of foreign traffic to the cable route *viâ* South Africa, and to cessation of Military operations in South Africa and China.

Section C—*continued.*

XIV.—Telegraph—*concluded.*

Indo-European Telegraphs.

115. The receipts in India fell short of the Budget by 2,83, and those in England by £4,6. The falling off in India occurred in the transit message receipts from the Indian Telegraph Department caused by the reduction of tariff, and the diversion of traffic to the cable route *viâ* South Africa. The decrease in England was due to non-payment of the Joint Purse Guarantee. The decrease of 1,00 in the receipts in India, as compared with the previous year, was owing to the reduction in the tariff, and to diversion of traffic.

16.—Telegraph.

Indian Telegraphs.

Capital Account.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R		R	R	R
8,60	India	12,77	11,30	9,33
£		£	£	£
57,4	Equivalent in Sterling	85,1	75,3	62,2
150,8	England	160,5	167,0	168,7
208,2		245,6	242,3	230,9
	Revenue Account.			
R		R	R	R
77,76	India	81,69	78,90	79,20
£		£	£	£
518,4	Equivalent in Sterling	544,6	526,0	528,0
5,7	England	5,1	5,5	5,3
732,3	TOTAL INDIAN TELEGRAPHS	795,3	773,8	764,2
	Indo-European Telegraphs.			
R		R	R	R
10,66	India	13,54	12,50	12,46
£		£	£	£
71,0	Equivalent in Sterling	90,3	83,4	83,0
88,4	England	72,7	53,4	51,6
159,4		163,0	136,8	134,6
	Red Sea and Indian Telegraph Company.			
18,0	England	18,0	18,0	18,0
	Joint Purse Guarantee.			
...	England	38,0	16,5	...
177,4	TOTAL INDO-EUROPEAN TELEGRAPHS, RED SEA AND INDIAN TELEGRAPH COMPANY, AND JOINT PURSE GUARANTEE	219,0	171,3	152,6
R		R	R	R
97,02	TOTAL INDIA	1,08,00	1,02,70	1,00,99
£		£	£	£
646,8	Equivalent in Sterling	720,0	684,7	673,2
262,9	England	294,3	260,4	243,6
909,7	GRAND TOTAL	1,014,3	945,1	916,8

Indian Telegraphs.

116. The short outlay of £31,1, as compared with the Budget, was due principally to expenditure on works not being carried out to the extent contemplated. The increase of £31,9, as compared with the previous year, was due to the expansion of the Department.

Indo-European Telegraphs.

117. The short outlay of £66,4, as compared with the Budget, was due chiefly to the non-payment in England of the Joint Purse Guarantee, and to smaller payments in respect of message revenue.

Section C.—*continued.*

XV.—Mint.

1902-3. Accounts. R		1903-4. Budget. R	Revised. R	Accounts. R
7,20	Fees for coining Silver	4,00	3,46	2,96
1	Assay fees	2	1	1
49,05	Gain on Coinage Operations	45,70	3,94,82	4,21,03
5,08	Gain on Copper Coinage	5,00	8,00	8,04
	Other Receipts—			
23	Calcutta	25	40	48
11	Bombay	4	14	19
61,68	TOTAL INDIA (RUPEE FIGURES)	55,01	4,06,83	4,32,71
£		£	£	£
411,2	EQUIVALENT IN STERLING	366,7	2,712,2	2,884,7
...	ENGLAND	...	...	1
411,2	TOTAL	366,7	2,712,2	2,884,8

118. The receipts under this head exceeded the Budget provision by 3,77,70, and the actuals of the previous year by 3,71,03. Of the increase, as compared with the Estimate, 3,75,33 occurred under *Gain on Coinage Operations*, and was due to the heavy demand for rupees which necessitated the coinage of a much larger amount of purchased silver than was allowed for in the Budget. The other principal variations consisted of an increase of 3,04 under *Gain on Copper Coinage*, caused by an increased demand for copper coin, and a decrease of 1,04 under *Fees for Coining Silver*, due to a decrease in the tenders of silver bullion for dollar coinage in consequence of a change in the currency of the Straits Settlements.

119. The increase, as compared with the actuals of the previous year, was made up principally of increases of 3,71,98 and 2,96 under *Gain on Coinage Operations* and *Gain on Copper Coinage* respectively, caused by larger demands for rupees and for copper coin, and of a decrease of 4,24 under *Fees for Coining Silver*, due to a decrease in the dollar coinage.

17.—Mint.

1902-3. Accounts. R		1903-4. Budget. R	Revised. R	Accounts. R
	ESTABLISHMENTS—			
2,92	Calcutta	2,91	3,19	3,29
3,05	Bombay	2,79	3,07	3,15
	LOSS ON COINAGE—			
8,31	Calcutta	6,25	6,72	6,79
7,30	Bombay	3,20	7,18	7,63
	OTHER CHARGES—			
57	Calcutta	65	73	81
59	Bombay	75	75	81
	NET PROFIT ON SILVER COINAGE PAID TO THE GOLD RESERVE FUND—			
...	Calcutta	...	82,96	95,36
39,60	Bombay	43,20	2,86,90	2,98,78
11,80	TOTAL CALCUTTA	9,81	93,60	1,06,25
50,54	" BOMBAY	49,94	2,97,90	3,10,37
62,34	" INDIA (RUPEE FIGURES)	59,75	3,91,50	4,16,62
£		£	£	£
415,6	Equivalent in Sterling	398,3	2,610,0	2,777,5
8,4	England	5,9	7,1	8,1
424,0	TOTAL IN STERLING	404,2	2,617,1	2,785,6

Section C.—*concluded.*

17—Mint—*concluded.*

120. The charges in India under this head exceeded the Budget, by 3,56,87, and the actuals of the previous year by 3,54,28. Of the increase as compared with the Budget, 3,50,94 represents payment in excess of the Budget provision to the Gold Reserve Fund of the net profit on the new rupee coinage of the year, and is a consequence of the increased receipts under *Gain on Coinage Operations* referred to in para. 118 above. In addition to this, there was an excess of 4,97 under *Loss on Coinage* due to freight, and other charges on gold remittances to England in payment of silver purchased for coinage. There were also small excesses of 74 and 22 under *Establishments* and *Other Charges* respectively, due to heavier coinage operations, which also accounted for the increase under charges for stores in England. Of the total excess of 3,56,87 in the Indian charges, 96,44 occurred at Calcutta, and 2,60,43 at Bombay. Of these 83,25 and 2,47,96 were met by additional grants, and the remainder, *viz.*, 13,19, and 12,47, respectively, await the sanction of the Government of India.

121. The increase, as compared with the previous year, was chiefly made up of an increase of 3,54,54 under transfer of profits to the Gold Reserve Fund due to heavier rupee coinage out of purchased silver, and of a decrease of 1,19 under *Loss on Coinage* due to smaller recoinage of withdrawn 1840 Rupees.

Section D.—RECEIPTS BY CIVIL DEPARTMENTS.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R	RECEIPTS—	R	R	R
1,98,06	India (Rupee figures) . .	1,98,25	2,26,85	2,36,14
£		£	£	£
1,320,4	Equivalent in Sterling . .	1,321,7	1,512,3	1,574,3
2,0	England	1,8	1,9	23,0
1,322,4	TOTAL .	1,323,5	1,514,2	1,597,3

122. The receipts in this section showed an improvement of £273,8 or R41,07 over the Budget Estimate, and of £274,9 or R41,23 over the actuals of the previous year. As compared with the Budget, £243,8 or R36,57 of the increase occurred under Marine, of which £196,8 or R29,53 under *Dockyard Services, etc.*, was chiefly due to a change in the method of accounting by which recoveries from other Departments and Local Governments for supplies, etc., which had been deducted from expenditure in the Estimates for 1903-4 have been shown as receipts in the accounts for that year; also to large recoveries for the fitting-out of transports for Somaliland, for stores supplied to the Mandalay workshops and to transports for Somaliland, for repairs to His Majesty's ships, and to the more extensive employment of Royal Indian Marine Vessels on Imperial Service. There was also an improvement of £13,7 or R2,06 under sale-proceeds of vessels and stores due to unexpected sales of Indian Marine Vessels and Steam Launches. In England there was a special receipt of £21,0 from the Admiralty from the sale of Torpedo Boat Defence Vessels. Increased receipts in Courts of Law (£8,6 or R1,29) and Police (£9,1 or R1,37) chiefly from Fees, Fines, and Forfeitures also contributed to the improvement in the receipts under this section.

123. The greater portion of the improvement, as compared with the actuals of the previous year occurred under Marine (£218,1 or R32,71). The causes which led to this increase and to the improvements under Courts of Law (£10,2, or R1,53) and Police (£11,6 or R1,74) have been explained above. Besides these, the actuals for 1903-4 included under Hospital Receipts certain contributions for Dispensaries in Bombay which should have been credited in the accounts of the previous year, and a special receipt of £13,0 or R1,94 in consequence of the transfer of the Aluminium Department of the School of Arts in Madras to the Indian Aluminium Company.

XVIA.—Law and Justice—Courts of Law.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Sale-proceeds of Unclaimed and Escheated Property.	Accounts . 1902-3	6	13	17	33	6	40	22	11	1	16	34	1,99
	Budget . 1903-4	14	11	10	30	7	28	20	10	1	20	30	1,81
	Revised . 1903-4	15	11	10	30	3	37	21	10	1	14	28	1,80
	Accounts . 1903-4	24	13	7	28	8	37	25	10	...	15	36	2,03
Court-fees realised in cash.	Accounts . 1902-3	1	23	1	1	5	42	1,34	5	2	21	8	2,43
	Budget . 1903-4	1	19	1	1	5	46	1,52	4	1	26	10	2,66
	Revised . 1903-4	1	21	1	1	6	42	1,33	7	2	21	8	2,43
	Accounts . 1903-4	1	21	2	1	5	42	1,45	6	1	22	7	2,53
General Fees, Fines, and Forfeitures.	Accounts . 1902-3	29	78	15	4,37	65	6,75	3,09	2,07	1,04	7,15	2,80	29,14
	Budget . 1903-4	39	66	30	4,30	68	6,80	3,07	2,15	1,04	7,09	2,90	29,38
	Revised . 1903-4	33	85	30	4,80	61	6,55	2,80	2,29	1,00	7,52	2,97	30,02
	Accounts . 1903-4	41	84	29	4,69	60	6,74	2,83	2,29	1,01	7,88	3,09	30,67

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*continued.*

XVIA.—Law and Justice—Courts of Law—*concluded.*

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Other Receipts	Accounts . 1902-3	44	5	...	3	7	54	24	75	7	28	48	2,95
	Budget . 1903-4	81	4	1	4	5	46	21	64	5	28	50	3,09
	Revised . 1903-4	1,01	7	1	4	5	56	22	74	6	29	39	3,44
	Accounts . 1903-4	1,13	6	1	5	5	55	21	73	6	31	34	3,50
TOTAL IN RUPEES	Accounts . 1902-3	80	1,19	33	4,74	83	8,11	4,89	2,98	1,14	7,80	3,70	36,51
	Budget . 1903-4	1,35	1,00	42	4,65	85	8,00	5,00	2,93	1,11	7,83	3,80	36,94
	Revised . 1903-4	1,50	1,24	42	5,15	75	7,90	4,56	3,20	1,09	8,16	3,72	37,69
	Accounts . 1903-4	1,79	1,24	39	5,03	78	8,08	4,74	3,18	1,08	8,56	3,86	38,73
													£
TOTAL IN STERLING.	Accounts . 1902-3	.	.	.	.	.	.	.	.	.	.	.	243,4
	Budget . 1903-4	.	.	.	.	.	.	.	.	.	.	.	246,3
	Revised . 1903-4	.	.	.	.	.	.	.	.	.	.	.	251,3
	Accounts . 1903-4	.	.	.	.	.	.	.	.	.	.	.	258,2

124. The receipts under this head showed improvements of 1,79 and 2,22 over the Budget and the actuals of the previous year, respectively. All the heads contributed to the improvement, but, as compared with the Budget only, *Court fees realized in cash* proved slightly worse, chiefly through low receipts from Amins' Fees in the United Provinces of Agra and Oudh. Under *Sale-proceeds of Unclaimed and Escheated Property* the improvement in India, compared with the Budget, and with the actuals of the previous year, was due chiefly to large receipts from estates in the hands of the Administrator General, Bengal. That in Bengal and Bombay, as compared with the Budget, arose from an under-estimate. The variations under *General Fees, Fines, and Forfeitures* occurred under Magisterial Fines, which are always liable to variation. Under *Other Receipts* the improvement occurred chiefly in India and Bengal, due in India to the commission and fees realized by the Administrator General, Bengal, and to the balances of certain Fine and Talabana Funds in the Central India Agency having been included in the Government Accounts on the abolition of the Funds, and in Bengal to increased miscellaneous receipts and pleadership, examination fees. The improvement was partly counterbalanced by low receipts in Bombay owing to the introduction of a new rule of the High Court directing the payment of comparing fees to the section-writers direct instead of being credited to this head.

XVIB.—Law and Justice—Jails.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras	Bombay	TOTAL.
Sale-proceeds of Jail Manufactures.	Accounts . 1902-3	11	2,17	11	3,64	25	11,87	3,57	1,57	14	5,03	1,15	29,61
	Budget . 1903-4	14	2,03	30	3,75	27	14,00	3,47	1,74	14	5,00	1,10	31,94
	Revised . 1903-4	12	1,78	23	3,48	50	11,80	2,91	1,35	14	4,51	1,20	28,02
	Accounts . 1903-4	12	1,45	25	3,75	46	13,97	3,26	1,48	15	4,37	1,21	30,47
Other Receipts	Accounts . 1902-3	3	2	4	39	11	21	30	31	1	25	1,22	2,89
	Budget . 1903-4	7	2	3	40	13	17	33	7	1	25	90	2,38
	Revised . 1903-4	8	5	3	32	10	20	29	8	1	24	95	2,35
	Accounts . 1903-4	8	5	5	36	14	19	28	10		28	1,07	2,61
Convict Receipts at Port Blair and Nicobars.	Accounts . 1902-3	2,94	...	...	...	...	...	...	...	...	...	...	2,94
	Budget . 1903-4	3,07	...	...	...	...	...	...	...	...	...	...	3,07
	Revised . 1903-4	3,06	...	...	...	...	...	...	...	...	...	...	3,06
	Accounts 1903-4	3,01	...	...	...	...	...	...	...	...	...	...	3,01
TOTAL IN RUPEES	Accounts . 1902-3	3,08	2,19	15	4,03	36	12,08	3,87	1,88	15	5,28	2,37	35,44
	Budget . 1903-4	3,28	2,05	33	4,15	40	14,17	3,80	1,81	15	5,25	2,00	37,39
	Revised . 1903-4	3,26	1,83	26	3,80	60	12,00	3,20	1,43	15	4,75	2,15	33,43
	Accounts . 1903-4	3,21	1,50	30	4,11	60	14,16	3,54	1,58	16	4,65	2,28	36,09
													£
TOTAL IN STERLING.	Accounts . 1902-3	.	.	.	.	.	.	.	.	.	.	.	236,3
	Budget . 1903-4	.	.	.	.	.	.	.	.	.	.	.	249,3
	Revised . 1903-4	.	.	.	.	.	.	.	.	.	.	.	222,8
	Accounts . 1903-4	.	.	.	.	.	.	.	.	.	.	.	240,6

125. The receipts under this head fell short of the Budget Estimate by 1,30, but exceeded the actuals of the previous year by 65. The falling-off, as compared with the Budget, occurred mainly under *Sale-proceeds of Jail Manufactures*, and was due generally to a decrease in Jail population. The decrease (58), in the Central Provinces was due to the abolition of tent manufacture and oil pressing and to the supply of tat-beds made out of aloe fibre to the Central Jail, free of cost; in the United Provinces of Agra and Oudh (21), the Punjab (26), and Madras (63), the short receipt is due to the

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*continued.*

XVIB.—Law and Justice—Jails—*concluded.*

employment of convicts on construction of, or repairs to, Jail buildings for which no credit is taken. In the Punjab it was due to a change of classification of the cost of mill-made paper from this head to XXIII—Stationery and Printing, and in Madras to the release of a large number of skilled and experienced workmen at the Coronation and to a falling-off in the orders received from various departments. These decreases were partly counterbalanced by improvements of 19 in Assam, due to an extension of intra-mural industries, chiefly oil pressing, and of 11 in Bombay. The net receipts under this head, after deducting the corresponding charges under 19B, are given below:—

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Net Receipts from Jail Manufactures.	Accounts . 1902-3	5	1,02	8	1,79	1	2,14	2,05	80	5	76	24	8,99
	Budget . 1903-4	5	59	5	1,32	...	2,41	1,50	2	3	1,00	39	7,27
	Revised . 1903-4	5	45	6	1,79	6	1,50	1,16	44	7	61	50	6,69
	Accounts . 1903-4	5	21	9	1,35	−18	3,29	1,60	73	8	48	68	8,38

126. Under *Other Receipts* the noticeable improvement over the Budget occurred in Bombay, and was due chiefly to the adjustment by credit to this head, and debit to 30—Stationery and Printing, of the value of convict labour employed at the Yeravda Jail Press. As compared with the actuals of the previous year the decrease in the Punjab was due mainly to a reduction of convict labour owing to epidemic disease in certain jails, and to larger employment on the construction of new jails; and that in Bombay to the fewer prisoners in the Deccan convict gang, and to the reduction of 20 per cent. in credits for work done by them in the Visapur Tank Project. The decrease under *Convict Receipts at Port Blair*, as compared with the Estimate, was the result chiefly of the discontinuance of recoveries from Berar (16), of the maintenance charges of Berar convicts, and falling-off in tea garden receipts (16), partly counterbalanced by increases under Jail Manufactures (15), sale of produce (5), and hire of convicts (8).

XVII.—Police.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Police supplied to Municipal, Cantonment, and Town Funds.	Accounts . 1902-3	27	1	...	59	1	12	68	5,47	79	1	67	8,62
	Budget . 1903-4	32	1	...	56	1	9	68	5,44	76	...	62	8,49
	Revised . 1903-4	33	1	...	41	1	10	68	5,62	76	...	67	8,59
	Accounts . 1903-4	37	1	...	44	...	9	70	5,49	76	...	66	8,52
Police supplied to Public Departments, Private Companies, and Persons.	Accounts . 1902-3	...	10	1	8	1	74	20	51	18	1,60	1,72	5,15
	Budget . 1903-4	...	9	2	11	1	50	19	47	18	1,30	1,79	4,66
	Revised . 1903-4	...	9	2	15	1	60	21	48	13	1,68	1,50	4,87
	Accounts . 1903-4	...	8	3	17	1	43	22	37	12	1,66	1,39	4,48
Police supplied to Railways.	Accounts . 1902-3	...	...	13	...	...	...	...	...	...	...	...	13
	Budget . 1903-4	...	...	5	...	...	...	...	...	...	...	...	5
	Revised . 1903-4	...	...	5	...	...	...	...	...	...	...	...	5
	Accounts . 1903-4	...	...	1	...	...	...	...	...	...	...	...	1
Presidency Police	Accounts . 1902-3	...	...	...	...	...	92	...	...	...	40	1,48	2,80
	Budget . 1903-4	...	...	...	...	...	90	...	...	...	37	1,65	2,92
	Revised . 1903-4	...	...	...	...	...	90	...	...	...	44	1,52	2,86
	Accounts . 1903-4	...	...	...	...	...	1,00	...	...	...	47	1,48	2,95
Fees, Fines, and Forfeitures (chiefly Cattle Pound Fees).	Accounts . 1902-3	10	1,44	35	3,13	93	5,58	3,98	89	7	3,24	2,32	22,08
	Budget . 1903-4	11	1,76	66	3,05	99	5,44	3,71	1,03	8	3,41	2,21	22,45
	Revised . 1903-4	10	1,48	67	3,50	1,00	6,06	4,12	98	7	3,31	2,47	23,76
	Accounts . 1903-4	11	1,51	80	3,47	1,02	5,69	4,15	1,01	7	3,36	2,63	23,82
Other Receipts	Accounts . 1902-3	18	7	7	13	83	4,68	42	13	2	39	43	7,35
	Budget . 1903-4	7	6	9	16	86	5,11	39	9	2	38	39	7,62
	Revised . 1903-4	16	8	10	14	78	4,76	41	17	2	47	54	7,63
	Accounts . 1903-4	21	8	7	14	76	5,29	43	18	2	71	79	8,68
TOTAL IN RUPEES	Accounts . 1902-3	55	1,62	56	3,93	1,83	12,04	5,28	7,00	1,05	5,64	6,62	46,13
	Budget . 1903-4	50	1,92	82	3,88	1,87	12,04	4,97	7,03	1,04	5,46	6,66	46,19
	Revised . 1903-4	59	1,66	84	4,20	1,80	12,42	5,42	7,25	93	5,90	6,70	47,76
	Accounts . 1903-4	69	1,68	91	4,22	1,79	12,50	5,50	7,05	97	6,20	6,95	48,46
TOTAL IN STERLING.	Accounts . 1902-3	.	.	.	.	.	.	.	.	.	.	.	£ 307,5
	Budget . 1903-4	.	.	.	.	.	.	.	.	.	.	.	307,9
	Revised . 1903-4	.	.	.	.	.	.	.	.	.	.	.	318,4
	Accounts . 1903-4	.	.	.	.	.	.	.	.	.	.	.	323,0

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*continued.*

XVII.—Police—*concluded.*

127. The receipts under this head exceeded the Budget and the actuals of the previous year by 2,27 and 2,33 respectively. The improvement occurred chiefly under *Fees, Fines, and Forfeitures* (1,37), due generally to high cattle pound receipts and steam-boiler inspection fees and also to increase in gambling fines and slaughter-house license fees in Burma; to Petroleum Act and Engineers' Examination Fees in Bombay, partly counterbalanced by lower receipts under cattle pounds in the Central Provinces and Madras. The increase of 1,06 under *Other Receipts* was due to larger recoveries of leave and pensionary contributions in India, recoveries on account of village police in Bengal, and to a return of Ordnance stores by the Police Department in Madras and Bombay. The increase under *Presidency Police* occurred under Fees, Fines, and Forfeitures in Bengal, and in forfeitures of unclaimed property in Madras; these were partly counterbalanced by a decrease in the receipts on account of private watchmen and cattle pounds in Bombay. The improvement of 3 under *Police supplied to Public Departments, etc.*, was the result of an increase of 36 in Madras from recoveries for Punitive Police Forces stationed in the districts of Tinnevelly and Madura, which was counterbalanced by a decrease in Bengal under Police supplied to Railway Companies and Punitive Police, and in Bombay from the discontinuance of recoveries from Abkari Contractors in some districts on account of excise police on the introduction of the new shop system. The decline in Burma under *Police supplied to Municipal, Cantonment and Town Funds* was due chiefly to the discontinuance of contributions by certain Municipalities on the extension to them of the Burma Municipal Act of 1898. The decrease in Berar under *Police supplied to Railways* was due to the recoveries from the Great Indian Peninsula Railway Police having been adjusted by deduction from charges instead of being credited to this head.

XVIII.—Marine.

		India.	Burma.	Bengal.	Bombay.	TOTAL.
Pilotage Receipts	Accounts. 1902-3	...	...	11,39	...	11,39
	Budget 1903-4	...	...	11,34	...	11,34
	Revised 1903-4	...	...	11,50	1	11,51
	Accounts 1903-4	...	...	12,09	...	12,09
Dockyard Services, etc.	Accounts. 1902-3	7,01	...	...	...	7,01
	Budget 1903-4	4,09	...	...	...	4,09
	Revised 1903-4	29,63	...	...	...	29,63
	Accounts 1903-4	33,62	...	...	...	33,62
Sale-proceeds of Vessels and Stores	Accounts. 1902-3	34	5	4	...	43
	Budget 1903-4	42	4	2	...	48
	Revised 1903-4	2,40	9	2	...	2,51
	Accounts 1903-4	2,40	10	4	...	2,54
Registration and other Fees	Accounts. 1902-3	...	8	63	64	1,35
	Budget 1903-4	...	6	63	63	1,32
	Revised 1903-4	...	8	66	71	1,45
	Accounts 1903-4	...	8	71	74	1,53
Coast Light Dues	Accounts. 1902-3	...	4,27	...	...	4,27
	Budget 1903-4	...	3,67	...	...	3,67
	Revised 1903-4	...	4,33	...	...	4,33
	Accounts 1903-4	...	4,49	...	...	4,49
Other Receipts	Accounts. 1902-3	58	26	68	...	1,52
	Budget 1903-4	28	23	72	...	1,23
	Revised 1903-4	47	25	66	1	1,39
	Accounts 1903-4	40	21	65	1	1,27
TOTAL IN RUPEES	Accounts. 1902-3	7,93	4,66	12,74	64	25,97
	Budget 1903-4	4,79	4,00	12,71	63	22,13
	Revised 1903-4	32,50	4,75	12,84	73	50,82
	Accounts 1903-4	36,42	4,88	13,49	75	55,54

		Total India, Equivalent in sterling.	England.	Total, including England.
		£	£	£
TOTAL IN STERLING	Accounts. 1902-3	173,2	...	173,2
	Budget 1903-4	147,5	...	147,5
	Revised 1903-4	338,8	...	338,8
	Accounts 1903-4	370,3	21,0	391,3

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*continued.*

XVIII.—Marine—*concluded.*

128. The total receipts under this head exceeded the Budget and the actuals of the previous year by 33,41 and 29,57, respectively. All the heads showed improvements, but especially *Dockyard Services, etc.*, where the high excess, over the Budget (29,53) and the actuals of the previous year (26,61), was due to a change in the method of accounting by which recoveries from other Departments and Local Governments for supplies, etc., which had formerly been deducted from expenditure have now been included under receipts, and to recoveries in connection with the fitting-out of transports for Somaliland, to stores supplied to the Mandalay Workshops, repairs of His Majesty's ships, and to the more extensive employment of Royal Indian Marine vessels on Imperial Service. The improvement, as compared with the Budget and the actual s of the previous year, under *Pilotage Receipts* in Bengal was due to the increased number and tonnage of vessels visiting Bengal ports: that under *Sale-proceeds of Vessels and Stores,* was caused by sales of Indian Marine vessels and steam launches, and that under *Registration and other Fees,* by an under-estimate, and by an increase in the shipping in Bengal and Bombay. The increase under *Coast Light Dues* was due to an active import and export trade in Burma. The receipts under *Other Re ceipts* are of a fluctuating character. The increase in India (12) over the Budget includes the value of coal on d ate of discharge on board the hired transport *Sarada* employed in connection with the Aden Boundary Commission.

129. In England £21,0 was received from the Admiralty for the sale of Torpedo Boat Defence vessels. The arrangements under which the sale took place, were not included when the Budget was framed.

XIX.—Education.

			India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Fees from Schools and Colleges.	Accounts	1902-3	17	27	29	59	65	6,86	3,14	1,31	2	4,37	3,65	21,32
	Budget	1903-4	17	26	68	80	65	6,96	3,02	2,34	2	4,18	3,81	22,89
	Revised	1903-4	17	26	58	60	68	6,90	3,28	1,34	3	4,47	3,63	21,94
	Accounts	1903-4	18	25	55	58	67	6,86	3,25	1,37	3	4,60	3,67	22,01
Contributions	Accounts	1902-3	7	16	2	...	1	29	95	13	2	5	3	1,73
	Budget	1903-4	6	15	...	...	...	26	95	9	1	6	4	1,62
	Revised	1903-4	6	15	...	...	...	28	99	11	1	7	17	1,84
	Accounts	1903-4	6	17	...	...	...	23	93	11	1	5	18	1,74
Other Receipts	Accounts	1902-3	3	10	15	4	2	73	1,13	4	...	46	1,59	4,29
	Budget	1903-4	3	7	22	4	1	78	1,16	3	1	41	1,40	4,16
	Revised	1903-4	3	10	22	3	1	82	1,10	5	...	46	1,50	4,32
	Accounts	1903-4	3	12	20	3	1	81	1,06	5	...	42	1,45	4,18
TOTAL IN RUPEES	Accounts	1902-3	27	53	46	63	68	7,88	5,22	1,48	4	4,88	5,27	27,34
	Budget	1903-4	26	48	90	84	66	8,00	5,13	2,46	4	4,65	5,25	28,67
	Revised	1903-4	26	51	80	63	69	8,00	5,37	1,50	4	5,00	5,30	28,10
	Accounts	1903-4	27	54	75	61	68	7,90	5,24	1,53	4	5,07	5,30	27,93
														£
TOTAL IN STERLING	Accounts	1902-3												182,2
	Budget	1903-4												191,2
	Revised	1903-4												187,3
	Accounts	1903-4												186,2

130. The total receipts showed a decrease of 74 as compared with the Budget Estimate, but exceeded the actuals of the preceding year by 59. As compared with the Budget, the falling off was largest under *Fees from Schools and Colleges*, in the Punjab (97), due to the provision of 1,00 for fees from schools at head-quarters not having been realized, as the schools were not taken over by Government during the year as anticipated. The postponement of the proposed transfer of the Rangoon College to Government and lower receipts from special schools explain a decline of 22 in Burma. There were also small deficits of 10 in Bengal and 13 in Berar, the former due to small receipts under Fees, Government Colleges, and the latter to the closing of schools on account of plague. There were, however, improvements of 6 in the Central Provinces, due to increased receipts of contributions from private persons and of the Reformatory School; of 11 in the United Provinces, to high receipts from fees of Government Colleges, General, and District Boards Schools, and from the manufactures of the Civil Engineering College Workshop, counterbalanced to some extent by a decrease due to the abolition of some of the Book Depôts in the province of Agra; of 42 in Madras, due to an increase in the number of students; while the decrease in Bombay was attributable to the falling off in attendance at schools owing to plague. The increase of 14 under *Contributions* in Bombay was due to adjustments in connection with certain contributions remaining unadjusted in the previous year. The decrease of 14 in Bombay under *Other Receipts* over the actuals of the previous year is due to a decline in the ale-proceeds of books at the Government Central Book Depôt.

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*continued.*

XX.—Medical.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Medical College and School Fees.	Accounts . 1902-3	...	...	...	...	3	55	1	15	...	24	79	1,77
	Budget . 1903-4	...	...	...	...	4	60	1	14	...	18	80	1,77
	Revised . 1903-4	...	...	...	...	3	56	1	16	...	26	1,15	2,17
	Accounts . 1903-4	...	...	...	...	3	57	...	16	...	25	1,01	2,02
Hospital Receipts	Accounts . 1902-3	...	...	...	15	...	89	1	3	1	27	74	2,10
	Budget . 1903-4	...	...	...	17	...	95	1	3	1	26	80	2,23
	Revised . 1903-4	...	...	...	18	...	97	1	6	1	26	1,78	3,27
	Accounts . 1903-4	...	...	...	18	...	1,06	1	3	1	28	1,74	3,31
Lunatic Asylum Receipts.	Accounts 1902-3	...	6	...	19	3	24	13	3	...	20	18	1,06
	Budget . 1903-4	...	8	...	20	2	18	15	2	...	20	20	1,05
	Revised . 1903-4	...	6	...	20	3	18	13	3	...	20	20	1,03
	Accounts . 1903-4	...	5	...	22	2	17	12	4	...	21	21	1,04
Contributions .	Accounts 1902-3	37	12	...	6	3	95	2,24	46	6	65	38	5,32
	Budget . 1903-4	9	12	1	2	3	88	2,38	50	9	67	38	5,17
	Revised . 1903-4	26	17	1	6	3	93	2,25	44	7	68	41	5,31
	Accounts . 1903-4	16	18	...	5	3	1,00	2,29	48	6	68	40	5,33
Other Receipts	Accounts 1902-3	1	1	...	7	2	12	19	9	...	44	7	1,02
	Budget . 1903-4	...	1	1	6	2	9	18	4	...	45	7	93
	Revised . 1903-4	...	1	1	6	2	15	21	6	...	43	6	1,01
	Accounts . 1903-4	...	1	2	7	2	16	22	12	...	41	4	1,07
TOTAL IN RUPEES.	Accounts 1902-3	38	19	...	47	11	2,75	2,58	76	7	1,80	2,16	11,27
	Budget . 1903-4	9	21	2	45	11	2,70	2,73	73	10	1,76	2,25	11,15
	Revised . 1903-4	26	24	2	50	11	2,79	2,61	75	8	1,83	3,60	12,79
	Accounts . 1903-4	16	24	2	52	10	2,96	2,64	83	7	1,83	3,40	12,77

		Total India, equivalent in Sterling.	England.	Total, including England.
		£	£	£
TOTAL IN STERLING.	Accounts 1902-3	75,1	1,5	76,6
	Budget . 1903-4	74,3	1,4	75,7
	Revised . 1903-4	85,3	1,4	86,7
	Accounts . 1903-4	85,2	1,3	86,5

131. The Indian receipts under this head exceeded the Budget and the actuals of the previous year by 1,62 and 1,50, respectively. The improvement occurred mainly under *Hospital Receipts,* and was due to increased receipts from paying patients in Bengal, and to adjustments of certain contributions for dispensaries in Bombay, which should have been credited to this head in the previous year. Better attendance at the Grant Medical College in Bombay was mainly responsible for the increase under *Medical College and School Fees.* The variations under *Contributions* occurred chiefly in India, the Central Provinces, Bengal, and the United Provinces of Agra and Oudh. The improvement in India (7) was due to dispensary contributions to the District Board, Ajmer. The actuals of 1902-3 included a special contribution of 26 from the Victoria Memorial Scholarship Fund Committee in Ajmer. The increase in the Central Provinces (6) and Bengal (12) was due to increased contributions from private persons for village sanitation in the former, and to large receipts from Municipalities and private persons in aid of District Boards Dispensaries in the latter. The increases under this head were partly counterbalanced by lower receipts (9) in the United Provinces of Agra and Oudh as contributions from private persons and Excluded Local Funds for dispensaries and vaccination. The receipts under the last head are of a fluctuating character.

XXI.—Scientific and other Minor Departments.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Receipts on account of Experimental Cultivation.	Accounts 1902-3	...	11	...	2	...	2	11	8	...	1	11	46
	Budget . 1903-4	...	8	...	6	...	2	12	8	...	1	10	47
	Revised . 1903-4	...	10	...	2	...	2	11	8	...	2	13	48
	Accounts 1903-4	...	11	...	2	...	2	8	6	...	2	18	49

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*concluded.*

XXI.—Scientific and other Minor Departments—*concluded.*

			India.	Provinces.	Berar.	Burma.	Assam.	Bengal	U.-P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Botanical and other Public Garden Receipts.	Accounts	1902-3	...	10	...	...	...	3	56	56	2	5	2	1,34
	Budget	1903-4	...	12	...	...	...	3	54	50	2	2	3	1,26
	Revised	1903-4	...	13	...	...	...	3	60	53	2	8	3	1,42
	Accounts	1903-4	...	12	...	...	...	3	61	61	2	7	3	1,49
Cinchona Plantations.	Accounts	1902-3	...	...	...	...	...	2,16	...	...	...	2,43	...	4,59
	Budget	1903-4	...	...	...	...	...	2,02	...	...	...	2,44	...	4,46
	Revised	1903-4	...	...	...	...	...	1,90	...	...	...	2,50	...	4,40
	Accounts	1903-4	...	...	...	...	...	1,91	...	...	...	2,42	...	4,33
Receipts on account of Public Exhibitions and Fairs.	Accounts	1902-3	1	4	...	...	...	6	56	72	...	...	3	1,42
	Budget	1903-4	1	5	2	...	...	5	65	72	...	...	2	1,52
	Revised	1903-4	35	4	...	...	...	6	55	56	...	...	3	1,59
	Accounts	1903-4	44	6	...	...	...	8	46	62	...	...	5	1,71
Veterinary and Stallion Receipts.	Accounts	1902-3	83	2	1	...	...	17	7	9	...	...	19	1,38
	Budget	1903-4	55	3	2	...	...	13	8	6	...	...	17	1,04
	Revised	1903-4	58	3	2	...	...	21	6	7	...	...	18	1,15
	Accounts	1903-4	61	4	2	...	...	23	6	7	...	3	20	1,26
Labour and Emigration.	Accounts	1902-3	...	10	...	...	57	44	...	...	...	16	...	1,27
	Budget	1903-4	...	9	...	...	66	51	...	...	...	21	...	1,47
	Revised	1903-4	...	10	...	...	57	43	...	...	...	13	...	1,23
	Accounts	1903-4	...	9	...	...	61	47	...	...	...	13	...	1,30
Sale of Maps, Instruments, etc., by the Survey and Mathematical Instruments Department.	Accounts	1902-3	1,10	...	...	...	...	...	...	...	...	...	...	1,10
	Budget	1903-4	91	...	...	...	...	...	...	...	...	...	...	91
	Revised	1903-4	70	...	...	...	...	...	...	...	...	...	...	70
	Accounts	1903-4	76	...	...	...	...	...	...	...	...	...	...	76
Other Receipts	Accounts	1902-3	11	...	...	2	...	3	4	9	...	3,44	11	3,84
	Budget	1903-4	10	...	1	2	...	4	2	2	...	4,32	12	4,65
	Revised	1903-4	10	...	1	2	...	5	3	6	...	4,92	10	5,29
	Accounts	1903-4	12	...	...	2	...	5	3	6	...	4,89	11	5,28
TOTAL IN RUPEES.	Accounts	1902-3	2,05	37	1	4	57	2,91	1,34	1,54	2	6,09	46	15,40
	Budget	1903-4	1,57	37	5	8	66	2,80	1,41	1,38	2	7,00	44	15,78
	Revised	1903-4	1,73	40	3	4	57	2,70	1,35	1,30	2	7,65	47	16,26
	Accounts	1903-4	1,93	42	2	4	61	2,79	1,24	1,42	2	7,56	57	16,62

			Total India, equivalent in Sterling.	England.	Total, including England.
			£	£	£
TOTAL IN STERLING	Accounts	1902-3	102,7	5	103,2
	Budget	1903-4	105,2	4	105,6
	Revised	1903-4	108,4	5	108,9
	Accounts	1903-4	110,8	7	111,5

132. The Indian receipts under this head were higher than the Budget and the actuals of the previous year by 84 and 1,22, respectively. The improvement was largest under *Other Receipts* in Madras due to a special receipt of 1,94 from the Indian Aluminium Company for the transfer to it of the Aluminium Department of the School of Arts, counterbalanced by the absence of any receipts after the transfer of the industry. Increased receipts from the sale of produce at the Surat and Mangri Farms account for the improvement in Bombay under *Receipts on account of Experimental Cultivation.* Under *Botanical and Other Public Garden, etc.*, the increase in the United Provinces of Agra and Oudh occurred in the receipts from the Botanical and Taj Gardens, and that in the Punjab, in the sale-proceeds of trees, grass, etc., by the District Boards. Under *Receipts on account of Public Exhibitions and Fairs* the increased receipts (43) of the Delhi Art Exhibition in India was partly counterbalanced by decreases due to plague in the United Provinces of Agra and Oudh, and in the Punjab, owing chiefly to low receipts from cattle fairs under the District Boards of Hissar and Sialkot. The increase under *Veterinary and Stallion Receipts* in Bengal was due to the gradual extension of the operation of the department. These increases were counterbalanced by decreases in Bengal under *Cinchona Plantations* through smaller sales of Sulphate of Quinine and Cinchona Alkaloids; in Madras under *Labour and Emigration*, due to emigration to the Colonies not having been as brisk as was anticipated; and in India under *Sale of Maps, etc.*, due to low receipts from cash sales of maps and instruments by the Survey of India Department. The large receipts in the previous year under *Veterinary and Stallion Receipts* in India arose from the sale of unserviceable cattle by the Hissar Cattle Farm.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R	EXPENDITURE :—	R	R	R
16,70,44	India (Rupee figures)	17,49,32	16,91,37	17,04,97
£		£	£	£
11,136,2	Equivalent in Sterling	11,662,1	11,275,8	11,366,5
553,0	England	584,8	603,0	612,7
11,689,2	TOTAL	12,246,9	11,878,8	11,979,2

133. The expenditure in this section showed a saving of £267,7 or R40,15 as compared with the Budget Estimate, and an excess of £290,0 or R43,50 over the actuals of the previous year. The saving was caused by decreases aggregating £516,9 or R77,52 under all heads except General Administration and Marine, counterbalanced by increases under the latter heads amounting to £249,2 or R37,37. As compared with the Budget Estimate there was a decrease of £51,0 or R7,65 under Courts of Law, chiefly in Burma, Bengal and the Central Provinces, due to savings under Salaries, Establishment, and Travelling Allowance, and to the non-utilisation of the provision for the revision of the Judicial Service in Burma, and of the lump provision under Criminal Courts in Bengal; of £66,6 or R9,99 under Jails, chiefly in the Central Provinces, Burma, Bengal, the United Provinces, the Punjab and Bombay, due mainly to small purchases of raw materials, to a fall in the price of food-grains, and to a decrease in Jail population; of £77,4 or R11,61 under Police, chiefly in Burma, Assam, Bengal, the United Provinces and the North-West Frontier Province, due mainly in Burma to the lapse of the provision for regrading of District Superintendents and Inspectors, and for 4 companies of Military Police for the Southern Shan States, and in other provinces to savings in Salaries, Police Force and other charges, and to the non-utilisation of the provisions (4,00) for additional Police Force in Bengal, and for Police reorganisation, and increased pay of sepoys of the Border Military Police in the North-West Frontier Province; of £152,1 or R22,81 under Education, due in Burma to the grants to Municipal and Local Schools, etc., having been pitched too high; in Bengal to reduced expenditure under Rewards and Payments by Results; in the Punjab to the scheme for the advancement of education not having been fully carried out, and to the schools at the head-quarters of districts not having been taken over by Government as was anticipated in the Estimate, and in Bombay chiefly to the transfer of grants to Public Works Department for buildings, and to Local for Local Boards Schools ; of £86,3 or R12,94 under Medical, chiefly in India, Bengal, the United Provinces, the Punjab, and Bombay, to restriction of expenditure on plague measures, and in Madras to the delay in commencing work in the Vaccine Section of the new King Institute of Preventive Medicine ; of £47,6 or R7,14 under Political, due chiefly to a saving in the subsidy to His Highness the Amir of Afghanistan, counterbalanced, to some extent, by excess expenditure on the Seistan Arbitration Commission and the Thibet Mission; and of £30,1 or R4,51 under Scientific, etc., Departments, chiefly in India, due to savings in the charges of Survey parties, and to the absence of the special expenditure for diamond drilling, for which 1,00 was provided in the Estimate under Geological and other Surveys, to the transfer of the Horse-breeding operations in certain districts to the Army Remount Department, and to the closing of the Aluminium Department in Madras, counterbalanced by a special grant in India of 5,00 for structural improvements, etc., of the Central Museum, and of 1,00 to the Zoological Gardens. The increase under General Administration (£69,7 or R10,45) was due, in India, to payments connectedwith the entertainment of guests, and special charges on account of the Delhi Coronation Durbar left unpaid in 1902-3,

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

to charges for special trains for the Viceroy, to His Excellency's tour in the Persian Gulf, and to appointment of a large number of officers in connection with the revision of the Famine Code, etc. The increase of £179,5 or R26,92 under Marine, in India, was mainly caused by a change in the method of accounting by which recoveries from other Departments and Local Governments for stores, etc., which were hitherto deducted from charge under 21—Marine, are now credited to XVIII—Marine, and by the construction of two new launches.

134. Of the increase, as compared with the previous year, £210,7 or R31,60 occurred under Marine, and was owing to the change in the method of accounting just explained; £69,? or R10,47 under Education, chiefly due to the non-utilisation in 1902-3 of the special grants for improvement of education; £67,6 or R10,14 under Police, chiefly in Burma, under Police Force, Arms and Accoutrements, and other charges; the increase in Bengal, Madras and Bombay occurred chiefly under District Executive Force; in Berar the actuals for 1902-3 included charges for a part of the year only; £61,4 or R9,21 under Courts of Law due to increased charges under salaries and establishment in the Central Provinces, to the appointment of an additional Sessions Judge for the Pegu Division in Burma, to payment of special fees in Civil cases in Madras, to a general increase of charges under Criminal Courts in the Central Provinces, Burma, the United Provinces, and to a full year's charge in Berar; £41,6 or R6,24 under Scientific, etc., Departments, chiefly in India, due to the special grant of 5,00 to the Indian Museum, and of 1,00 to the Alipur Zoological Gardens referred to above; and £2,7 or R40 under Ecclesiastical, chiefly in the Central Provinces and Bombay, owing to more chaplains having been on duty. These increases were partly counterbalanced by decreases under other heads, of which the most important was that under Political (£116,9 or R17,53), caused by the inclusion in the accounts for 1902-3 of the special expenditure on account of the Delhi Coronation Durbar.

18.—General Administration.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Salaries of Governor General, Governors, Lieutenant-Governors, Residents and Chief Commissioners, including Commissioner in Sind and his establishment.	Accounts 1902-3	2,59	51	16	96	48	1,02	96	95	53	1,20	2,39	11,75
	Budget 1903-4	2,52	50	25	96	49	96	96	96	53	1,20	2,41	11,74
	Revised 1903-4	2,52	67	13	98	59	1,06	96	96	53	1,20	2,42	12,02
	Accounts 1903-4	2,52	67	13	98	60	1,08	96	96	53	1,20	2,48	12,11
Staff and Household.	Accounts 1902-3	5,28	69	8	66	13	4,85	1,88	38	17	3,00	4,95	22,07
	Budget 1903-4	2,51	11	14	38	13	44	52	26	14	1,32	2,57	8,52
	Revised 1903-4	2,57	13	7	81	24	1,16	80	48	13	1,49	3,29	11,17
	Accounts 1903-4	3,51	13	8	84	25	91	77	29	13	1,47	2,97	11,35
Durbar Fund	Accounts 1902-3	2,32	..	...	...	...	...	...	...	...	...	...	2,32
	Budget 1903-4	2,15	...	...	...	...	...	...	...	...	...	...	2,15
	Revised 1903-4	2,15	...	...	...	...	...	...	...	...	...	...	2,15
	Accounts 1903-4	1,81	...	...	...	...	...	...	...	...		...	1,81
Executive Council.	Accounts 1902-3	4,04	...	...	...	...	...	...	1	...	1,50	1,32	6,87
	Budget 1903-4	4,06	...	...	...	...	...	...	3	...	1,36	1,30	6,75
	Revised 1903-4	4,01	...	...	...	...	...	...	...	...	1,36	1,30	6,67
	Accounts 1903-4	4,01	...	...	...	...	...	...	...	...	1,48	1,31	6,80
Legislative Council.	Accounts 1902-3	1,11	...	...	18	...	59	3	...	...	5	5	2,01
	Budget 1903-4	94	...	...	24	...	66	7	...	...	10	6	2,07
	Revised 1903-4	1,08	...	...	21	...	74	7	3	...	4	6	2,23
	Accounts 1903-4	91	...	...	21	...	70	7	1	...	4	3	1,97

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

18.—General Administration—*continued.*

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Secretariat	Accounts 1902-3	24,44	1,63	61	2,95	1,26	5,72	3,52	2,42	81	4,18	5,62	53,16
	Budget 1903-4	23,41	1,71	95	3,01	1,21	5,69	3,57	2,35	89	3,31	5,36	51,96
	Revised 1903-4	25,65	2,29	59	2,94	1,31	5,78	3,65	2,29	96	4,02	5,51	54,99
	Accounts 1903-4	25,98	2,39	56	2,91	1,31	5,85	3,62	2,26	98	4,11	5,57	55,54
Tour Charges	Accounts 1902-3	5,62	42	...	1,89	63	50	52	1,24	7	62	59	12,10
	Budget 1903-4	3,46	36	3	17	6	55	58	60	12	15	22	6,30
	Revised 1903-4	7,26	40	...	19	10	26	35	39	6	17	19	9,37
	Accounts 1903-4	7,32	44	...	18	9	58	37	67	8	18	65	10,56
Board of Revenue and Financial Commissioner.	Accounts 1902-3	3	...	...	1,14	...	2,85	2,88	1,52	62	1,81	...	10,85
	Budget 1903-4	...	...	...	1,21	...	2,98	3,21	1,59	69	1,67	...	11,35
	Revised 1903-4	...	...	...	1,15	2	3,00	3,02	1,59	65	1,72	...	11,15
	Accounts 1903-4	1	...	...	1,18	2	2,98	2,99	1,59	64	1,70	...	11,17
Commissioners	Accounts 1902-3	...	1,98	29	4,59	51	6,02	4,97	2,91	...	...	2,67	23,94
	Budget 1903-4	...	2,00	64	4,37	54	5,83	5,11	2,88	...	...	2,62	23,99
	Revised 1903-4	...	2,08	64	4,56	57	6,25	5,28	2,74	...	...	2,77	24,89
	Accounts 1903-4	...	2,10	68	4,55	56	6,46	5,26	2,77	...	...	2,80	25,18
Inspector-General of Stamps, Registration, Excise, Jails, and Police.	Accounts 1902-3	...	35	13	...	53	...	49	59	...	...	16	2,25
	Budget 1903-4	...	38	30	...	54	...	50	62	...	...	17	2,51
	Revised 1903-4	...	43	16	...	55	...	51	62	...	...	17	2,44
	Accounts 1903-4	...	42	16	...	55	...	50	59	...	...	17	2,39
Account Offices	Accounts 1902-3	6,79	94	31	3,06	53	3,56	3,17	2,01	...	2,84	2,91	26,12
	Budget 1903-4	6,89	1,00	69	3,08	56	3,74	3,15	2,30	...	2,95	2,93	27,29
	Revised 1903-4	6,84	1,14	38	2,90	52	3,71	3,16	2,05	...	2,86	2,83	26,39
	Accounts 1903-4	6,87	1,16	35	2,92	52	3,39	3,14	2,03	...	2,88	2,81	26,07
Paper Currency Office.	Accounts 1902-3	1,30	...	...	31	...	...	15	16	...	32	88	3,12
	Budget 1903-4	1,34	...	...	33	...	...	15	16	...	33	89	3,20
	Revised 1903-4	1,34	...	...	33	...	...	14	16	...	33	91	3,21
	Accounts 1903-4	1,34	...	...	34	...	...	15	16	...	33	89	3,21
Allowance to Presidency Banks.	Accounts 1902-3	1,97	...	...	...	...	...	...	...	..	27	58	2,82
	Budget 1903-4	1,96	...	...	...	...	...	...	...	...	28	58	2,82
	Revised 1903-4	2,03	...	...	...	...	...	...	...	...	27	59	2,89
	Accounts 1903-4	2,03	...	...	...	...	...	...	...	...	27	60	2,90
General Establishment of Local Fund Offices.	Accounts 1902-3	2	35	30	...	3	2,64	79	1,37	25	3,24	1,16	10,15
	Budget 1903-4	4	37	41	...	3	2,57	85	1,42	25	3,41	1,21	10,56
	Revised 1903-4	4	36	42	...	3	2,79	81	1,37	25	3,30	1,19	10,56
	Accounts 1903-4	3	36	41	...	3	3,16	82	1,36	23	3,29	1,21	10,90
Reserve Treasuries.	Accounts 1902-3	9	...	...	...	...	...	...	...	...	...	...	9
	Budget 1903-4	9	...	...	...	...	...	...	...	...	2	...	11
	Revised 1903-4	9	...	...	...	...	...	...	...	...	...	...	9
	Accounts 1903-4	10	...	...	...	...	...	...	...	...	...	...	10
Lump deduction	Revised 1903-4	...	...	...	...	...	...	...	...	...	26	...	26
TOTAL IN RUPEES.	Accounts 1902-3	55,60	6,87	1,88	15,74	4,10	27,75	19,36	13,56	2,45	19,03	23,28	1,89,62
	Budget 1903-4	49,37	6,43	3,41	13,75	3,56	23,42	18,67	13,17	2,62	16,60	20,32	1,71,32
	Revised 1903-4	55,58	7,50	2,39	14,07	3,93	24,75	18,75	12,08	2,58	16,50	21,23	1,79,96
	Accounts 1903-4	56,44	7,67	2,37	14,11	3,93	25,11	18,65	12,69	2,59	17,01	21,49	1,82,06

		Total India, equivalent in Sterling.	England.	Total, including England.
		£	£	£
TOTAL IN STERLING.	Accounts 1902-3	1,264,1	251,5	1,515,6
	Budget 1903-4	1,142,2	281,4	1,423,6
	Revised 1903-4	1,199,7	279,0	1,478,7
	Accounts 1903-4	1,213,7	279,6	1,493,3

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Excess over Budget Grant	Imperial	7,08	35	...	...	...	4	2	...	...	...	...	7,49
	Provincial	...	89	...	38	41	165	...	...	...	51	128	5,12
Excess sanctioned by Imperial Government.	Imperial	6,01	...	...	...	...	...	...	...	...	...	...	6,01
	Provincial	...	36	...	...	...	15	...	...	...	...	...	51
Excess sanctioned by Local Government.	Provincial	...	53	...	38	41	150	...	...	...	51	127	4,60
Excess awaiting sanction of the Imperial Government.	Imperial	1,07	35	...	...	...	4	2	...	...	...	...	1,48
	Provincial	...	...	...	...	...	...	...	...	...	...	1	1

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

18.—General Administration—*continued.*

135. The expenditure in India exceeded the Budget Estimate by 10,74, but fell short of the actuals of the previous year by 7,56. The excess over the Budget occurred mainly under *Staff and Household* (2,83) in India in connection with the entertainment of guests at the Delhi Coronation Durbar left unpaid in the preceding year. Under *Secretariat* (3,58), chiefly in India and the Central Provinces, due in India to the appointment of a large number of officers on special duty, to revision of establishment and telegram charges, and in the Central Provinces, to increased pay of Secretaries and Under-Secretaries, to appointment of officers on special duty in connection with the revision of the Famine Code, etc., and increased charges under Establishment and Contingencies, on account of the transfer of the Resident's office on the amalgamation of Berar, and to the revision of the Secretariat establishment. Under *Tour Charges* (4,26) in India due to special charges (1,77) on account of the Delhi Coronation Durbar, to the charges for special trains for the Viceroy, and partly to His Excellency's tour in the Persian Gulf. The high actuals of 1902-3 under *Staff and Household* and *Tour Charges* included charges in connection with the Delhi Coronation Durbar. The saving under General Administration in Berar was almost entirely caused by the amalgamation of the Administration with that of the Central Provinces with effect from 1st October 1903.

136. Under *Salaries of Governor General, etc.*, the excesses over the Budget Estimate in the Central Provinces and Assam were due to the absence of the permanent incumbents on privilege leave; in Bengal the increase chiefly represented the arrear salary of the late Sir John Woodburn. Under *Staff and Household* the increase in India has been explained above; in Burma it was due to the construction and repairs of a Saloon Carriage; in Bengal (47) to excess expenditure under Household Allowances and Contingencies, and to expenditure for the entertainment of guests at the Delhi Coronation Durbar, for which no provision was made in the Budget. The increase in Bombay was due to payment in 1903-4 of charges incurred in connection with the Delhi Coronation Durbar. The saving in India under *Durbar Fund* (34) was caused by the Contract Allowance for tour expenses of Household Establishment of His Excellency the Viceroy for 1904-5 not having been drawn in advance as usual in the preceding year. In Madras a provision of 5 on account of the member of the *Legislative Council* of India was not utilised as the allowance is usually drawn in Calcutta.

137. The excess under *Secretariat* (3,58) was the result of increases in India (2,57), the Central Provinces (68), Assam (10), Bengal (16), the United Provinces (5), North-West Frontier Province (9), Madras (30), and Bombay (21), counterbalanced by savings in Burma (10), the Punjab (9) and Berar (39). The details of the India Secretariat charges are given below :—

1902-3. Accounts.		1903-4. Budget.	Revised.	Accounts.
	Secretariat (India).			
3,16	Financial Department	3,09	3,59	3,76
2,85	Home Department	2,95	3,36	3,37
1,90	Legislative Department	1,54	1,64	1,75
5,08	Foreign Department	4,38	5,76	5,86
1,95	Revenue and Agricultural Department	2,02	2,04	2,01
7	Translator's Department	7	7	7
32	Record Department	34	33	32
3,61	Public Works Department	3,44	3,52	3,53
5,50	Military Department	5,58	5,29	5,26
...	Special charges for messing (Civil)	...	5	5
24,44	TOTAL	23,41	25,65	25,98

138. The employment of officers on special duty contributed to increased charges in all the Civil Secretariats. Apart from this the excess in the Financial Department was due mainly to increased charges under Establishment and Hill Journey Allowance owing to the revision of pay; that in the Home Department, chiefly to the appointment of an additional Under-Secretary; in the Legislative Department it was due to revision of establishment; and in the Foreign Department to the absence of officers on privilege leave, revision of establishment, and to increased charges for telegrams. The saving in the Military Secretariat was due to the appointment of junior officers, to the officer in charge of the revision of the Army Regulations having been appointed as Secretary, and to the retirement of senior clerks. The increase in Secretariat charges in the Central Provinces has been explained above. The excesses in Madras (30) and Bombay (21) were due to absence of officers on privilege leave, and to the deputation of officers on special duty, particularly in connection with the revision of the Famine Code. The excess under *Tour Charges* in India has been explained above; in Bombay it was due to an under-estimate. The decrease under *Board of Revenue, etc.*, in the United Provinces (22) was mainly due to increased recovery from the Court of Wards for supervision exercised by the Board. The only important increase in Bengal under *Commissioners* (63) occurred under salaries, and was due to privilege leave allowances. There was an increased expenditure of 4 in Berar for purchase of tents.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

18.—General Administration—*concluded.*

139. The total charges for Account and Currency Offices are shown below:—

		Civil Account.	Currency Offices.	Total Civil Account and Currency Offices.	Office of A. G., P. W. Dept.	TOTAL.
Accounts	1902-3	23,69	3,12	26,81	2,43	29,24
Budget	1903-4	24,84	3,20	28,04	2,45	30,49
Revised	1903-4	23,97	3,21	27,18	2,42	29,60
Accounts	1903-4	23,63	3,21	26,84	2,44	29,28

140. Under *Civil Account Offices* the transfer of the Hyderabad office caused an increase of 16 in the Central Provinces, while deputation and absence on leave chiefly contributed to the savings in all other Provinces. Increase in the business of the Public Debt Office in consequence of a new loan accounted for the excess under *Allowances to Presidency Banks.* The increase under *General Establishment of Local Funds* in Bengal was due to a recovery from Incorporated Local Funds having been credited to Civil Offices of Account and Audit instead of to this head.

141. The decrease of £1,8 in England was chiefly due to savings of £5,2 in cost of stores and £1,9 for the passage and outfit allowance owing to the Budget having provided for the passage and outfit allowance of the Viceroy and Governor General, while the account included those of the Governor of Bombay, partly counterbalanced by increases in salaries (£2,9) and in charges of the Store Department (£1,9).

19A.—Law and Justice—Courts of Law.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL
High Court, Chief Courts, Recorder's Court, and Judicial Commissioner.	Accounts. 1902-3	5	68	24	3,35	...	12,33	6,25	3,72	57	5,84	7,06	40,09
	Budget 1903-4	6	1,13	50	3,37	..	13,15	6,41	3,35	56	5,80	6,91	41,24
	Revised 1903-4	5	76	46	3,52	...	12,89	6,48	3,42	60	5,76	6,96	40,90
	Accounts 1903-4	6	75	47	3,58	...	12,97	6,57	3,45	60	5,76	6,99	41,20
Law Officers	Accounts. 1902-3	70	16	...	79	13	3,48	1,72	1,34	6	1,50	2,53	12,41
	Budget 1903-4	85	24	3	85	14	3,72	1,63	1,40	7	1,80	2,30	13,03
	Revised 1903-4	77	15	1	85	20	3,50	1,53	1,40	6	1,96	2,78	13,21
	Accounts 1903-4	77	13	2	85	20	3,68	1,54	1,48	6	2,14	2,78	13,65
Civil and Sessions Courts.	Accounts. 1902-3	95	1,50	77	1,47	2,06	50,19	25,12	11,95	1,40	25,32	19,31	1,40,04
	Budget 1903-4	91	1,93	1,61	5,11	2,32	51,22	26,06	12,28	1,50	26,28	19,47	1,48,69
	Revised 1903-4	91	1,93	1,53	2,11	2,34	50,20	25,55	12,53	1,32	25,54	19,96	1,43,92
	Accounts 1903-4	92	1,96	1,50	2,07	2,36	50,29	25,42	12,49	1,29	25,47	19,96	1,43,73
Courts of Small Causes.	Accounts. 1902-3	4	32	34	42	...	1,62	81	37	...	91	2,45	7,28
	Budget 1903-4	4	32	68	42	...	1,74	85	51	...	96	2,50	8,02
	Revised 1903-4	4	31	71	42	...	1,61	82	47	...	96	2,41	7,75
	Accounts 1903-4	4	31	73	43	...	1,60	80	47	...	95	2,38	7,71
Criminal Courts	Accounts. 1902-3	1,64	7,94	14	21,51	4,20	26,21	19,09	15,30	2,72	12,64	14,35	1,25,74
	Budget 1903-4	1,61	8,95	39	22,47	4,70	27,77	19,84	15,75	2,71	13,03	14,13	1,31,35
	Revised 1903-4	1,66	8,56	28	22,19	4,35	25,83	19,64	15,53	2,79	12,79	14,23	1,27,85
	Accounts 1903-4	1,67	8,60	25	22,41	4,27	26,12	19,85	15,39	2,80	12,86	14,12	1,28,34
Other Courts of Justice.	Accounts. 1902-3	...	...	...	...	...	78	...	...	...	55	91	2,24
	Budget 1903-4	...	...	...	...	...	81	...	...	...	56	93	2,30
	Revised 1903-4	...	...	...	...	...	87	...	...	...	56	93	2,36
	Accounts 1903-4	...	...	...	...	...	91	...	...	...	57	96	2,44
Other Charges (Pleadership Examinations).	Accounts. 1902-3	...	1	...	...	...	11	20	...	...	3	...	35
	Budget 1903-4	...	..	1	...	...	12	16	...	...	6	1	36
	Revised 1903-4	...	...	1	...	...	11	16	...	...	5	1	34
	Accounts 1903-4	...	...	...	...	...	12	16	...	...	6	...	34
Refunds	Accounts. 1902-3	9	13	3	94	9	83	39	37	5	93	27	4,12
	Budget 1903-4	11	10	6	95	8	77	44	33	5	92	25	4,06
	Revised 1903-4	9	13	4	91	9	80	42	34	8	90	22	4,02
	Accounts 1903-4	7	13	4	94	6	79	38	34	8	92	22	3,97
Lump Deduction	Revised. 1903-4	...	...	...	...	...	...	...	...	...	22	...	22
TOTAL IN RUPEES	Accounts 1902-3	3,47	10,74	1,52	28,48	6,48	95,55	53,58	33,05	4,80	47,72	46,88	3,32,27
	Budget 1903-4	3,58	12,67	3,28	33,17	7,24	99,30	55,39	33,62	4,89	49,41	46,50	3,49,05
	Revised 1903-4	3,52	11,84	3,04	30,00	6,98	95,81	51,60	33,69	4,85	48,30	47,50	3,40,13
	Accounts 1903-4	3,53	11,88	3,01	30,28	6,89	96,48	54,72	33,62	4,83	48,73	47,41	3,41,38

		Total India, equivalent in Sterling.	England.	Total, including England.
		£	£	£
TOTAL IN STERLING	Accounts. 1902-3	2,215,1	2	2,215,3
	Budget 1903-4	2,327,0	7	2,327,7
	Revised 1903-4	2,267,5	5	2,268,0
	Accounts 1903-4	2,275,9	8	2,276,7

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

19A.—Law and Justice—Courts of Law—*concluded.*

142. The expenditure in India showed a saving of 7,67 as compared with the Budget Estimate, but exceeded the actuals of the previous year by 9,11. The saving was contributed to chiefly by Burma (2,89), Bengal (2,82), and the Central Provinces (79). It was due in Burma to the non-utilisation of the provision for the revision of the Judicial Service; in Bengal to reduced charges under Process-serving Establishment, to savings in the pay of Deputy and Sub-Deputy Magistrates and Collectors, to the non-utilisation of the lump provision under Criminal Courts, and to the provisions for the revision of the Appellate Side Establishment of the High Court and for temporary Subordinate Judges not having been fully utilised. The decrease in the Central Provinces was due to the non-entertainment of the sanctioned number of Public Prosecutors and of the additional Judicial Commissioner, and to savings under Travelling Allowance.

143. Under *Law Officers* there was an excess charge in Bombay (48), chiefly due to heavy expenditure for Law charges, fees to Pleaders in criminal cases, and to large payments to officers of other provinces. Under *Civil and Sessions Courts* the savings in Burma (3,04) and the United Provinces (64) were due chiefly to the provisions for the revision of the Judicial Service in Burma, and in the Province of Agra not having been required. The decrease in Bengal (93) was due to savings (51) under Process-serving Establishment (27), under Establishment of District and Sessions Judges, and to the provision for temporary Subordinate Judges not having been fully utilised. The excess in Bombay was due to a large number of officers being on duty and to the appointment of additional Subordinate Judges and their establishments. Under *Courts of Small Causes* the decrease in Bengal was due to savings in the pay of Judges and establishments, and to small expenditure under contingencies; while in Bombay it was due to the absence of the Chief Judge of the Presidency Court on deputation, and to savings in the grant for payments to officers of other provinces. The saving under *Criminal Courts* in Assam and Bengal occurred chiefly in salaries of officers, and in the Punjab it was caused by the non-utilisation of the special grant of 33 for the Attock District and the self-contained Provincial Service scheme. Under *Other Courts of Justice* the increase in Bengal (10) was due to excess charge under Presidency Magistrates. The excesses over the actuals of the previous year were prominent in the Central Provinces (1,14), Burma (1,80), and Madras (1,01). The increase in the Central Provinces was due to charges on account of Munsiffs' establishments, and to the increased expenditure under salaries and establishments of Divisional and Sessions Judges; that in Burma to the appointment of an additional Sessions Judge for the Pegu Division throughout the year under report, to officers on lower salaries having been on duty in 1902-3, and to a general increase in the charges under Criminal Courts. The payment of special fees (45) to the Advocate General and (6) to the Government Pleader, Madura, in connection with the Peranaidam suit, and (10) to a High Court Pleader in connection with a civil suit on the file of the District Court, Tellicherry, accounted for the increase in Madras. Berar actuals in 1902-3 included charges for a portion of the year only. The excess of 91 (Provincial) in Bombay was sanctioned.

19B.—Law and Justice—Jails.

			India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Jail Manufactures.	Accounts.	1902-3	6	1,15	3	1,85	24	9,73	1,52	77	9	4,27	91	20,62
	Budget.	1903-4	9	1,44	25	2,43	27	11,59	1,97	1,72	11	4,00	80	24,67
	Revised.	1903-4	7	1,33	17	1,69	44	10,30	1,75	91	7	3,90	70	21,33
	Accounts.	1903-4	7	1,24	16	2,40	64	10,68	1,66	75	7	3,89	53	22,09
Other Jail Charges.	Accounts.	1902-3	67	3,42	35	8,81	1,26	17,17	13,99	9,47	95	8,52	8,21	72,82
	Budget.	1903-4	77	4,06	90	9,57	1,30	17,00	15,00	10,33	1,05	8,89	7,70	76,57
	Revised.	1903-4	66	3,37	66	8,61	1,36	15,60	12,40	8,71	89	7,93	6,90	67,09
	Accounts.	1903-4	67	3,20	63	8,36	1,24	16,65	12,71	9,01	93	8,29	7,09	68,78
Convict Charges at Port Blair, Nicobars, and Straits Settlements.	Accounts.	1902-3	15,37	...	...	...	...	...	...	...	...	...	...	15,37
	Budget.	1903-4	15,51	...	21	...	...	...	...	...	...	...	...	15,72
	Revised.	1903-4	15,75	...	...	...	...	...	...	...	...	...	...	15,75
	Accounts.	1903-4	16,09	...	...	...	...	...	...	...	...	...	...	16,09
TOTAL IN RUPEES.	Accounts.	1902-3	16,10	4,57	38	10,66	1,50	26,90	15,51	10,24	1,04	12,79	9,12	1,08,81
	Budget.	1903-4	16,37	5,50	1,36	12,00	1,57	28,59	16,97	12,05	1,16	12,89	8,50	1,16,96
	Revised.	1903-4	16,48	4,70	83	10,30	1,80	25,90	14,15	9,62	96	11,83	7,60	1,04,17
	Accounts.	1903-4	16,83	4,44	79	10,76	1,88	27,33	14,37	9,76	1,00	12,18	7,62	1,06,96

			Total India, equivalent in Sterling.	England.	Total, including England.
			£	£	£
TOTAL IN STERLING.	Accounts.	1902-3	725,4	1	725,5
	Budget.	1903-4	779,7	...	779,7
	Revised.	1903-4	694,5	6	695,1
	Accounts.	1903-4	713,0	1	713,1

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued*.

19B.—Law and Justice—Jails—*concluded*.

144. The expenditure in India was less than the Budget by 10,00 and the actuals of the preceding year by 1,85. Under *Jail Manufactures* the principal savings occurred under Punjab (97), Bengal (91), the United Provinces (31), Bombay (27), and the Central Provinces (20), while there was an excess of 37 in Assam. The saving in the Punjab was chiefly due to the non-utilisation of 60 provided for wool-spinning machinery in the Montgomery Jail, and to savings of 29 for purchase of raw materials. The decrease in Bengal was chiefly due to the non-utilisation of the provision of 8 for machinery, tools and plant, and to savings under purchase of raw materials, counterbalanced by an excess charge of 16 under charges for European Stores. Lower Jail population combined with a decline in the demand for Jail manufactures consequent on the prevalence of plague explained the decrease in the United Provinces. The decrease in the purchase of raw materials for the Central Jails in Bombay, and for the Jails in the Central Provinces owing to a smaller demand in consequence of a reduction in the number of prisoners accounted for the savings in those provinces. The increase in Assam occurred mainly under purchases of raw materials for manufactures with a view to extending intra-mural employment of prisoners. The decrease of 7,79 under *Other Jail Charges* occurred principally in the United Provinces (2,29), the Punjab (1,32), Burma (1,21), the Central Provinces (85), Bombay (61), and Madras (60). Prevalence of plague and favourable prices for food grains explained the savings in the United Provinces. A decrease in the Jail population chiefly accounted for the saving in the Central Provinces and Burma; this as also the closure of the Mung Rasul Jail accounted for the saving in the Punjab. A fall in the prices of food grains, and a decrease in Jail population, owing in Madras to the release of a large number of prisoners in connection with the Coronation celebration, accounted for the savings in Madras and Bombay. The decrease under the major head Jails, as compared with the actuals of the previous year, occurred chiefly in Bombay, and was caused by an increased demand for Jail manufactures, and by the inclusion of 22 for supply of quinine from the cinchona plantations in the Nilgiris in that year. The excess of 31 (Provincial) in Assam was sanctioned while that of 46 (Imperial) in India requires to be sanctioned.

20.—Police.

			India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Presidency Police.	Accounts.	1902-3	...	...	...	...	...	8,52	...	...	...	3,18	3,30	15,00
	Budget.	1903-4	...	...	...	...	...	9,36	...	...	...	3,36	3,65	16,37
	Revised.	1903-4	...	...	...	...	...	8,34	...	...	...	3,22	3,65	15,21
	Accounts.	1903-4	...	...	...	...	...	8,57	...	...	...	3,23	3,51	15,31
Superintendence.	Accounts.	1902-3	...	49	5	1,42	...	1,68	1,74	1,32	37	1,57	1,08	9,72
	Budget.	1903-4	...	50	10	1,43	...	1,69	1,88	1,30	39	1,52	1,12	9,93
	Revised.	1903-4	...	54	6	1,41	...	1,68	1,75	1,32	37	1,75	1,12	10,00
	Accounts.	1903-4	...	54	6	1,30	...	1,75	1,75	1,30	36	1,81	1,12	10,11
District Executive Force.	Accounts.	1902-3	4,38	14,34	2,49	39,70	6,80	48,59	48,59	26,07	4,61	40,34	42,13	2,78,04
	Budget.	1903-4	5,08	14,60	4,96	43,87	6,92	53,93	49,03	24,03	5,41	41,09	42,40	2,91,98
	Revised.	1903-4	4,78	14,36	4,80	41,85	6,67	49,41	48,17	24,81	4,65	40,65	43,10	2,83,25
	Accounts.	1903-4	4,97	14,47	4,73	42,15	6,67	50,54	48,17	25,71	4,63	41,21	43,66	2,86,91
Municipal and Cantonment Police.	Accounts.	1902-3	...	...	...	18	...	39	...	5,55	76	...	49	7,37
	Budget.	1903-4	...	...	...	18	...	49	...	5,86	82	...	49	7,84
	Revised.	1903-4	...	...	...	12	...	49	...	5,61	75	...	49	7,46
	Accounts.	1903-4	...	...	...	13	...	51	...	5,56	76	...	48	7,44
Government Railway Police.	Accounts.	1902-3	58	22	...	33	7	1,70	1,61	2,83	1	1,00	1,01	9,36
	Budget.	1903-4	50	23	5	25	7	1,90	1,78	3,03	...	1,01	1,03	9,85
	Revised.	1903-4	54	23	5	34	7	1,82	1,76	2,97	...	1,04	1,00	9,82
	Accounts.	1903-4	48	25	5	34	6	1,87	1,74	3,12	1	1,00	1,00	9,92

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

19A.—Law and Justice—Courts of Law—*concluded.*

142. The expenditure in India showed a saving of 7,67 as compared with the Budget Estimate, but exceeded the actuals of the previous year by 9,11. The saving was contributed to chiefly by Burma (2,89), Bengal (2,82), and the Central Provinces (79). It was due in Burma to the non-utilisation of the provision for the revision of the Judicial Service; in Bengal to reduced charges under Process-serving Establishment, to savings in the pay of Deputy and Sub-Deputy Magistrates and Collectors, to the non-utilisation of the lump provision under Criminal Courts, and to the provisions for the revision of the Appellate Side Establishment of the High Court and for temporary Subordinate Judges not having been fully utilised. The decrease in the Central Provinces was due to the non-entertainment of the sanctioned number of Public Prosecutors and of the additional Judicial Commissioner, and to savings under Travelling Allowance.

143. Under *Law Officers* there was an excess charge in Bombay (48), chiefly due to heavy expenditure for Law charges, fees to Pleaders in criminal cases, and to large payments to officers of other provinces. Under *Civil and Sessions Courts* the savings in Burma (3,04) and the United Provinces (64) were due chiefly to the provisions for the revision of the Judicial Service in Burma, and in the Province of Agra not having been required. The decrease in Bengal (93) was due to savings (51) under Process-serving Establishment (27), under Establishment of District and Sessions Judges, and to the provision for temporary Subordinate Judges not having been fully utilised. The excess in Bombay was due to a large number of officers being on duty and to the appointment of additional Subordinate Judges and their establishments. Under *Courts of Small Causes* the decrease in Bengal was due to savings in the pay of Judges and establishments, and to small expenditure under contingencies; while in Bombay it was due to the absence of the Chief Judge of the Presidency Court on deputation, and to savings in the grant for payments to officers of other provinces. The saving under *Criminal Courts* in Assam and Bengal occurred chiefly in salaries of officers, and in the Punjab it was caused by the non-utilisation of the special grant of 33 for the Attock District and the self-contained Provincial Service scheme. Under *Other Courts of Justice* the increase in Bengal (10) was due to excess charge under Presidency Magistrates. The excesses over the actuals of the previous year were prominent in the Central Provinces (1,14), Burma (1,80), and Madras (1,01). The increase in the Central Provinces was due to charges on account of Munsiffs' establishments, and to the increased expenditure under salaries and establishments of Divisional and Sessions Judges; that in Burma to the appointment of an additional Sessions Judge for the Pegu Division throughout the year under report, to officers on lower salaries having been on duty in 1902-3, and to a general increase in the charges under Criminal Courts. The payment of special fees (45) to the Advocate General and (6) to the Government Pleader, Madura, in connection with the Peranaidam suit, and (10) to a High Court Pleader in connection with a civil suit on the file of the District Court, Tellicherry, accounted for the increase in Madras. Berar actuals in 1902-3 included charges for a portion of the year only. The excess of 91 (Provincial) in Bombay was sanctioned.

19B.—Law and Justice—Jails.

			India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Jail Manufactures.	Accounts.	1902-3	6	1,15	3	1,85	24	9,73	1,52	77	9	4,27	91	20,62
	Budget.	1903-4	9	1,44	25	2,43	27	11,59	1,97	1,72	11	4,00	80	24,67
	Revised.	1903-4	7	1,33	17	1,69	44	10,30	1,75	91	7	3,90	70	21,33
	Accounts.	1903-4	7	1,24	16	2,40	64	10,68	1,66	75	7	3,89	53	22,09
Other Jail Charges.	Accounts.	1902-3	67	3,42	35	8,81	1,26	17,17	13,99	9,47	95	8,52	8,21	72,82
	Budget.	1903-4	77	4,06	90	9,57	1,30	17,00	15,00	10,33	1,05	8,89	7,70	76,57
	Revised.	1903-4	66	3,37	66	8,61	1,36	15,60	12,40	8,71	89	7,93	6,90	67,09
	Accounts.	1903-4	67	3,20	63	8,36	1,24	16,65	12,71	9,01	93	8,29	7,09	68,78
Convict Charges at Port Blair, Nicobars, and Straits Settlements.	Accounts.	1902-3	15,37	...	...	...	...	...	...	...	...	...	...	15,37
	Budget	1903-4	15,51	...	21	...	...	...	...	...	...	...	...	15,72
	Revised.	1903-4	15,75	...	...	...	...	...	...	...	...	...	...	15,75
	Accounts.	1903-4	16,09	...	...	...	...	...	...	...	...	...	...	16,09
TOTAL IN RUPEES.	Accounts.	1902-3	16,10	4,57	38	10,66	1,50	26,90	15,51	10,24	1,04	12,79	9,12	1,08,81
	Budget.	1903-4	16,37	5,50	1,36	12,00	1,57	28,59	16,97	12,05	1,16	12,89	8,50	1,16,96
	Revised.	1903-4	16,48	4,70	83	10,30	1,80	25,90	14,15	9,62	96	11,83	7,60	1,04,17
	Accounts.	1903-4	16,83	4,44	79	10,76	1,88	27,33	14,37	9,76	1,00	12,18	7,62	1,06,96

			Total India, equivalent in Sterling.	England.	Total, including England.
			£	£	£
TOTAL IN STERLING.	Accounts.	1902-3	725,4	1	725,5
	Budget.	1903-4	779,7	...	779,7
	Revised.	1903-4	694,5	6	695,1
	Accounts.	1903-4	713,0	1	713,1

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

19B.—Law and Justice—Jails—*concluded.*

144. The expenditure in India was less than the Budget by 10,00 and the actuals of the preceding year by 1,85. Under *Jail Manufactures* the principal savings occurred under Punjab (97), Bengal (91), the United Provinces (31), Bombay (27), and the Central Provinces (20), while there was an excess of 37 in Assam. The saving in the Punjab was chiefly due to the non-utilisation of 60 provided for wool-spinning machinery in the Montgomery Jail, and to savings of 29 for purchase of raw materials. The decrease in Bengal was chiefly due to the non-utilisation of the provision of 8 for machinery, tools and plant, and to savings under purchase of raw materials, counterbalanced by an excess charge of 16 under charges for European Stores. Lower Jail population combined with a decline in the demand for Jail manufactures consequent on the prevalence of plague explained the decrease in the United Provinces. The decrease in the purchase of raw materials for the Central Jails in Bombay, and for the Jails in the Central Provinces owing to a smaller demand in consequence of a reduction in the number of prisoners accounted for the savings in those provinces. The increase in Assam occurred mainly under purchases of raw materials for manufactures with a view to extending intra-mural employment of prisoners. The decrease of 7,79 under *Other Jail Charges* occurred principally in the United Provinces (2,29), the Punjab (1,32), Burma (1,21), the Central Provinces (85), Bombay (61), and Madras (60). Prevalence of plague and favourable prices for food grains explained the savings in the United Provinces. A decrease in the Jail population chiefly accounted for the saving in the Central Provinces and Burma; this as also the closure of the Mung Rasul Jail accounted for the saving in the Punjab. A fall in the prices of food grains, and a decrease in Jail population, owing in Madras to the release of a large number of prisoners in connection with the Coronation celebration, accounted for the savings in Madras and Bombay. The decrease under the major head Jails, as compared with the actuals of the previous year, occurred chiefly in Bombay, and was caused by an increased demand for Jail manufactures, and by the inclusion of 22 for supply of quinine from the cinchona plantations in the Nilgiris in that year. The excess of 31 (Provincial) in Assam was sanctioned while that of 46 (Imperial) in India requires to be sanctioned.

20.—Police.

			India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Presidency Police.	Accounts.	1902-3	...	...	...	...	...	8,52	...	...	...	3,18	3,30	15,00
	Budget.	1903-4	...	...	...	...	...	9,36	...	...	...	3,36	3,65	16,37
	Revised.	1903-4	...	...	...	...	...	8,34	...	...	...	3,22	3,65	15,21
	Accounts.	1903-4	...	...	...	...	...	8,57	...	...	...	3,23	3,51	15,31
Superintendence.	Accounts.	1902-3	...	49	5	1,42	...	1,68	1,74	1,32	37	1,57	1,08	9,72
	Budget.	1903-4	...	50	10	1,43	..	1,69	1,88	1,30	39	1,52	1,12	9,93
	Revised.	1903-4	...	54	6	1,41	...	1,68	1,75	1,32	37	1,75	1,12	10,00
	Accounts.	1903-4	...	54	6	1,30	...	1,75	1,75	1,30	36	1,81	1,12	10,11
District Executive Force.	Accounts.	1902-3	4,38	14,34	2,49	39,70	6,80	48,59	48,59	26,07	4,61	40,34	42,13	2,78,04
	Budget.	1903-4	5,08	14,60	4,96	43,87	6,92	53,93	49,03	24,63	5,41	41,09	42,40	2,91,98
	Revised.	1903-4	4,78	14,36	4,80	41,85	6,07	49,41	48,17	24,81	4,65	40,65	43,10	2,83,25
	Accounts.	1903-4	4,97	14,47	4,73	42,15	6,67	50,54	48,17	25,71	4,63	41,21	43,66	2,86,91
Municipal and Cantonment Police.	Accounts.	1902-3	...	...	...	18	...	39	...	5,55	76	...	49	7,37
	Budget.	1903-4	...	...	...	18	...	40	...	5,86	82	...	49	7,84
	Revised.	1903-4	...	...	...	12	...	49	...	5,61	75	...	49	7,40
	Accounts.	1903-4	...	...	...	13	...	51	...	5,56	76	...	48	7,44
Government Railway Police.	Accounts.	1902-3	58	22	...	33	7	1,70	1,61	2,83	1	1,00	1,01	9,36
	Budget.	1903-4	50	23	5	25	7	1,90	1,78	3,03	...	1,01	1,03	9,85
	Revised.	1903-4	54	23	5	34	7	1,82	1,76	2,97	...	1,04	1,00	9,82
	Accounts.	1903-4	48	25	5	34	6	1,87	1,74	3,12	1	1,00	1,00	9,92

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

20.—Police—*continued.*

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Village Police.	Accounts. 1902-3	...	...	1,48	23	2	4,83	31,44	...	...	5	9,60	47,65
	Budget. 1903-4	...	...	3,16	25	2	5,73	31,79	...	...	5	9,70	50,70
	Revised. 1903-4	...	...	3,07	22	2	5,36	31,66	...	...	5	9,64	50,02
	Accounts. 1903-4	...	...	3,05	21	2	5,37	31,47	...	...	4	9,34	49,50
Special Police.	Accounts. 1902-3	...	...	...	52,30	10,14	1,66	4	1,53	4,88	15	4,85	75,55
	Budget. 1903-4	...	...	...	54,35	9,79	1,52	4	1,23	5,03	13	4,81	76,90
	Revised. 1903-4	...	...	...	50,83	8,28	1,69	4	1,31	4,77	14	4,85	71,91
	Accounts. 1903-4	...	...	...	51,68	8,06	1,71	3	1,37	4,75	14	4,76	72,50
Cattle Pounds.	Accounts. 1902-3	3	75	37	6	23	25	1,43	38	4	2,35	92	6,81
	Budget. 1903-4	4	97	59	7	25	27	1,57	39	4	2,51	1,06	7,76
	Revised. 1903-4	3	79	54	7	25	25	1,52	38	4	2,40	96	7,23
	Accounts. 1903-4	2	78	56	10	24	29	1,53	38	4	2,37	97	7,28
Other Charges	Accounts. 1902-3	1,46	2	9	35	1	53	2	4	1	14	54	3,21
	Budget. 1903-4	1,25	1	31	29	1	59	3	6	1	20	48	3,24
	Revised. 1903-4	1,56	1	18	36	1	55	10	5	1	15	55	3,53
	Accounts. 1903-4	1,79	1	21	37	1	74	10	6	1	15	53	3,98
TOTAL IN RUPEES.	Accounts. 1902-3	6,45	15,82	4,48	94,57	17,27	68,15	84,87	37,72	10,68	48,78	63,92	4,52,71
	Budget. 1903-4	6,87	16,31	9,17	1,00,69	17,06	75,48	86,12	36,50	11,70	49,87	64,80	4,74,57
	Revised. 1903-4	6,91	15,93	8,70	95,20	15,30	69,59	85,00	36,45	10,59	49,40	65,36	4,58,4[illegible]
	Accounts. 1903-4	7,26	16,05	8,66	96,34	15,96	71,35	84,79	37,56	10,56	49,95	65,37	4,62,95

		Total India, equivalent in Sterling.	England.	Total, including England.
		£	£	£
TOTAL IN STERLING	Accounts. 1902-3	3,018,0	1,7	3,019,7
	Budget. 1903-4	3,163,8	9	3,164,7
	Revised. 1903-4	3,056,2	1,0	3,057,2
	Accounts. 1903-4	3,086,4	9	3,087,3

145. The Indian expenditure fell short of the Budget Estimate by 11,62, but exceeded the actuals of the previous year by 10,24. The saving, as compared with the Budget, was chiefly contributed to by Berar (51), Burma (4,35), Assam (2,00), Bengal (4,13), the United Provinces of Agra and Oudh (1,33), and the North-West Frontier Province (1,14). In Berar the saving occurred mainly under *District Executive Force*, *Village Police* and *Other Charges*, and was due to savings in the pay of Police Force, and to the transfer to India of the cost of the Najeeb establishment. In Burma the decreases occurred under *District Executive Force* (1,72) and *Special Police* (2,67), and were due in the former to the provision for re-grading of District Superintendents, and Inspectors of Police not having been required, to the partial utilisation of the provision for a District Superintendent of Police, to short strength of the Police Force, and to less outlay on allowances, arms and accoutrements and petty construction and repairs; the decrease under *Special Police* was owing to the provision for 4 companies of Military Police for the Southern Shan States not having been required, to the reduction of the Chin Hills Battalion by one company, and to the partial utilisation of the provision for the increased pay of Hospital Assistants. In Assam the decrease under *District Executive Force* (25) was due to savings in salaries of District and Assistant Superintendents and Sepoys, and that under *Special Police* (1,73), to savings in Salaries, Police Force, and other charges. In Bengal the saving under *District Executive Force* (3,39) was due to lower charges for Police Force (63) and to the non-utilisation of the lump provision of 4,00 for additional Police Force, partly counterbalanced by excesses (1,23) under Hospital and other charges; and that under *Village Police* (36), to small expenditure under District Chowkidari Reward Fund. In the United Provinces of Agra and Oudh, the decrease of 13 under *Superintendence* was due to the provision for the third Deputy Inspector General not having been required, of 86 under *District Executive Force*, chiefly to savings under Salaries of Police Force and Establishments; and of 32 under *Village Police*, to small charges for Chowkidars and Rewards. In the North-West Frontier Province the savings under *District Executive Force* (78), and *Special Police* (28), were mainly due to the non-utilisation of the provisions for Police reorganization, and for increase in the pay of Sepoys of the Border Military Police respectively. As compared with the actuals of the previous year there were excesses in all the provinces except Assam, the United Provinces, the Punjab, and the North-West Frontier Province. The excess in India was owing to large recoveries in 1902-3 of arrear contributions from Local Funds for the Central India Agency Police. The Berar figures in the previous year included charges for 6 months only. Heavy expenditure under Police Force, Clothing and Petty Construction and Repairs, Arms and Accoutrements chiefly

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

20.—Police—*concluded.*

accounted for the increase in Burma. In Bengal the excesses occurred mainly under *District Executive Force* and *Village Police*, and in Madras under *Executive Force* and *Superintendence.* In Bombay a higher contribution from the Bombay Municipality towards the *Presidency Police* reduced the charge under that head in the previous year, while the supply of rifles to the Police raised the charge under *District Executive Force* in 1903-4. The excess under *Special Police* in Assam in 1902-3 was caused by the re-arming of the Military Police.

146. Under *Presidency Police* the decrease in Bengal (79) was due chiefly to savings in the pay of the Calcutta Police Force (26) and to the provision of 50 for additional Police Force not having been required; in Madras (13), to an insufficient deduction for probable savings in the salaries of Police Force; and in Bombay (14) to a saving in the salary of the Commissioner, owing to the absence of the permanent incumbent on long leave, to short strength of the temporary Sanitary Police, and to other minor causes. Under *Superintendence* the variations in the Central Provinces and Berar were due to the grant of an allowance to the Inspector General of Police, Central Provinces, and increased establishments and travelling allowance in consequence of the transfer of Berar. The saving in the United Provinces of Agra and Oudh (13) was due to the post of the third Deputy Inspector General not having been filled up. Payment of privilege leave and furlough allowance of officers in India, deputation of an officer on special duty, and large purchases of furniture for the chief office caused an excess of 29 in Madras. Under *District Executive Force* there were savings in all provinces except the Punjab, Madras and Bombay. The savings in Berar, Burma, Assam, Bengal, the United Provinces and the North-West Frontier Province were due to the causes explained in the preceding para. These savings were partly counter-balanced by excesses, chiefly in the Punjab (1,08), owing to increased charges under Police Force (17), to a large deduction for probable savings under arms and accoutrements (81), and to charges in connection with the Delhi Coronation Durbar (12); and in Bombay (1,20) to the supply of Martini-Henry rifles and to excess payment of salaries owing to large number of officers having been on duty. Under *Municipal and Cantonment Police* the saving in Burma (5) arose from the amalgamation of Municipal Police at Myingyan, Yamethin and Kyaukse with the District Police, while that in the Punjab (30) was caused by the non-utilisation of the provision for the new Attock District. Under *Village Police* the falling off in Bengal (36) was due to reduced charges under District Chowkidari Reward Fund; in the United Provinces (32) to savings under Chowkidars and Rewards: and in Bombay (36), to savings in cash payments to heads of Village Police, and in assessment of alienated lands due to lapses. Under *Special Police* the savings in Burma (2,67) and Assam (1,73) were due mainly to the causes mentioned in the preceding para. The increase in the Punjab (14) was due to the reorganisation of the Dera Ghazi Khan Border Military Police, and the decrease in the North-West Frontier Province (28) was owing to the lapse of the provision for increased pay of sepoys of the Border Military Police. Under *Cattle Pounds* the saving in the Central Provinces (19) was due to the Zemindari Pounds not having been taken over from the Chattisgarh Zemindars during the year; while those under Madras (14) and Bombay (9) were due to over-estimates. Under *Other Charges* the largest excess (54) in India, caused by the deputation of officers for conducting enquiries into counterfeit coining (52), and by the discontinuance of the recovery from Berar of the proportionate charges of the Thagi Department (14), was counterbalanced by a saving of 15 for vacancies and absences on leave. In Berar the decrease (10) under Thagi and Dacoity was chiefly due to the transfer to India of the cost of the Najeeb Establishment. The variations in Bengal and Madras occurred chiefly under Refunds. Grants-in-aid to the Police Remount Fund caused an excess of 7 in the United Provinces. The excess of 1,06 (Provincial) in the Punjab, 8 (Provincial) in Madras and 57 (Provincial) in Bombay were sanctioned; and out of the excess of 44 (Imperial) in India 2 was sanctioned and 42 awaits sanction.

21.—Marine.

			India.	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
General Supervision and Accounts.	Accounts	1902-3	1,73	...	...	...	...	...	1,73
	Budget	1903-4	1,77	...	...	...	...	...	1,77
	Revised	1903-4	1,67	...	...	...	...	...	1,67
	Accounts	1903-4	1,69	...	...	...	...	...	1,69
Marine Survey and Establishment.	Accounts	1902-3	82	65	...	88	17	22	2,74
	Budget	1903-4	86	75	...	89	16	23	2,89
	Revised	1903-4	88	73	...	90	19	23	2,93
	Accounts	1903-4	89	74	...	90	16	22	2,91

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

21.—Marine—*continued.*

		India.	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
Dockyards	Accounts . 1902-3	5,73	...	...	...	...	...	5,73
	Budget . 1903-4	6,44	...	...	...	...	...	6,44
	Revised . 1903-4	12,41	...	...	...	...	...	12,41
	Accounts . 1903-4	11,69	...	...	...	...	...	11,69
Salaries and Allowances and Victualling of Officers and men afloat.	Accounts . 1902-3	9,73	1,37	26	91	...	9	12,36
	Budget . 1903-4	10,30	1,62	28	92	...	10	13,22
	Revised . 1903-4	9,80	1,41	27	88	...	10	12,46
	Accounts . 1903-4	9,83	1,39	26	87	...	9	12,44
Marine Stores and Coal for Building and Repairs of Ships.	Accounts . 1902-3	-3,89	2,97	22	1,26	...	5	61
	Budget . 1903-4	-1,37	2,37	22	1,00	...	4	2,26
	Revised . 1903-4	13,01	2,67	21	1,00	...	4	16,93
	Accounts . 1903-4	15,39	3,90	28	1,06	...	3	20,66
Pilotage, Pilot Establishment, and Vessels.	Accounts . 1902-3	...	...	2	6,73	...	1	6,76
	Budget . 1903-4	...	...	2	7,03	...	...	7,05
	Revised . 1903-4	...	...	2	7,49	...	...	7,51
	Accounts . 1903-4	...	...	2	7,05	...	...	7,07
Other Charges	Accounts . 1902-3	5,42	3,78	20	86	..	2	10,28
	Budget . 1903-4	2,83	4,20	28	2,98	...	2	10,31
	Revised . 1903-4	5,00	3,58	29	83	...	2	9,72
	Accounts . 1903-4	5,38	3,83	29	85	...	2	10,37
TOTAL IN RUPEES	Accounts . 1902-3	19,54	8,77	70	10,64	17	39	40,21
	Budget . 1903-4	20,83	8,94	80	12,82	16	39	43,94
	Revised . 1903-4	42,77	8,39	79	11,10	19	39	63,63
	Accounts . 1903-4	44,87	9,86	85	10,73	16	36	66,83

		Total India, equivalent in Sterling.	England.	Total, including England.
		£		£
TOTAL IN STERLING	Accounts . 1902-3	268,1	247,9	516,0
	Budget . 1903-4	292,9	254,3	547,2
	Revised . 1903-4	424,2	267,6	691,8
	Accounts . 1903-4	445,5	281,2	726,7

147. The Indian expenditure exceeded the Budget Estimate and the actuals of the previous year by 22,89 and 26,62, respectively. Both excesses occurred chiefly in India under *Dockyards* and *Marine Stores and Coal, etc.*, and were mainly the result of the change in the method of accounting by which recoveries from Other Departments and Local Governments, for value of stores, etc., which were hitherto deducted from the charge under this head, are now credited under XVIII—Marine. The excess, as compared with the Budget, was also due to work done in connection with the operations in Somaliland, and to the construction of two new launches to replace the *Pansy* and *Gunner.*

148. As compared with the Budget the saving in India (8) under *General Supervision and Accounts* was caused chiefly by the absence of the Deputy Director on furlough, and by the appointment of officers of lower grades. The large excess in India (5,25) under *Dockyards* was due chiefly to the causes explained above, and to more work done for other Departments. The saving under *Salaries and Allowances and Victualling of Officers and Men Afloat* was contributed to by all provinces. In India (47) it was mainly due to the absence of a large number of officers on leave out of India, to the deputation of officers to Greenwich for a course of instruction at the Royal Naval College. and to lower charges for purchase of provisions. The sale of the B. G. S. *Georgia* accounted for the saving in Burma. Under *Marine Stores and Coal, etc.*, the large excess in India (16,76) was due to the causes explained above, and to the purchase of coal for Somaliland and relief to Mauritius; while the increase in Burma (1,53) was due to an under-estimate. Under *Other Charges* the excess in India (2,55) was due to passage and conveyance of a larger number of officers invalided home, and also of those deputed to Greenwich for instruction at the Royal Naval College, to increased expenditure (1,65) in connection with the cruise of His Excellency the Viceroy in the Persian Gulf, to expenditure incurred in fitting new boiler to three torpedo boats taken over by the Government of India, and to the absence of provision on account of the Aden Boundary Commission (95), partly counterbalanced by a decrease (28) due to no English coal having been imported for Marine vessels during the year. In Burma the saving (37), as compared with the Budget, was the net result of increases in the contribution to the Mergui Port Fund (33), in purchase of machinery for the Mandalay workshop (5), and in the charges for exploration and blasting operations on the wreck of the vessel S. S. *Camorta*

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

21.—Marine—*concluded.*

(5), counterbalanced by decreases owing to the non-utilisation of the provision of 50 for a launch for the Customs Department, and to the partial utilisation of the provision for the construction of two steam launches, and to short outlay (14) on stores and repairs to Light houses and Light Ships. The saving in Bengal (2,13) was chiefly due to the non-utilisation of the provision of 2,00 for part payment of the cost of construction of a new pilot steamer. The excesses of 92 (Provincial) in Burma and 5 (Provincial) in Assam were sanctioned; and out of the excess of 24,04 (Imperial) in India, 4,23 was sanctioned and 19,81 awaits sanction.

149. In England the excess (26,9) over the Budget was the result of an increase (41,3) due to the expenditure on the Royal Indian Marine ship *Dufferin*, and a decrease (14,4) owing to the expenses of three torpedo boats retained in England having been defrayed in India.

22.—Education.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Direction	Accounts . 1902-3	32	31	10	51	26	68	56	52	...	55	51	4,32
	Budget . 1903-4	45	32	18	49	30	78	57	72	...	74	53	5,08
	Revised . 1903-4	42	33	12	49	31	89	56	66	...	66	49	4,93
	Accounts . 1903-4	44	32	12	51	30	90	55	67	...	64	49	4,94
Inspection	Accounts . 1902-3	9	93	15	1,58	47	6,55	3,00	1,63	14	4,26	2,53	21,33
	Budget . 1903-4	12	1,14	28	2,10	48	7,42	3,62	2,28	31	5,25	2,61	25,61
	Revised . 1903-4	9	93	35	1,77	48	7,44	3,25	1,80	17	4,22	2,62	23,12
	Accounts 1903-4	9	94	36	1,80	49	7,08	3,31	1,95	19	4,26	2,59	23,06
University	Accounts . 1902-3	...	...	...	...	...	...	...	32	...	...	...	32
	Budget . 1903-4	...	...	...	...	...	...	...	30	...	...	...	30
	Revised . 1903-4	...	...	...	...	...	...	...	32	...	..	...	32
	Accounts . 1903-4	...	...	...	...	...	...	...	82	...	...	...	82
Government Colleges.	Accounts . 1902-3	46	34	...	...	20	7,84	3,39	69	...	4,36	2,62	19,90
	Budget . 1903-4	58	36	...	81	19	8,06	3,80	72	...	4,36	2,71	21,59
	Revised . 1903-4	52	36	...	...	18	8,15	3,69	72	...	4,18	2,64	20,44
	Accounts . 1903-4	80	37	...	...	19	8,20	3,70	74	...	4,15	2,74	20,89
Government Schools.	Accounts . 1902-3	55	4,78	1,42	2,23	1,19	10,35	14,61	7,24	46	11,93	22,84	77,60
	Budget . 1903-4	51	6,20	2,96	5,89	1,33	12,75	15,70	10,11	58	12,38	22,94	91,35
	Revised . 1903-4	48	5,68	2,96	2,88	1,25	11,39	15,06	7,54	49	11,91	24,05	83,69
	Accounts . 1903-4	47	5,75	2,89	2,99	1,27	11,92	15,24	7,39	49	12,22	23,38	84,01
Grants-in-aid and Payments by Results.	Accounts . 1902-3	77	1,86	9	5,91	2,18	19,54	5,07	4,15	13	12,42	6,53	58,65
	Budget . 1903-4	79	1,21	23	6,10	2,60	21,61	5,18	3,24	12	11,76	13,43	66,27
	Revised . 1903-4	1,05	1,40	12	5,45	2,92	22,00	5,35	4,51	12	13,27	5,64	61,83
	Accounts . 1903-4	83	1,22	13	5,54	3,20	20,34	5,24	4,52	14	12,46	5,38	59,00
Scholarships	Accounts . 1902-3	5	27	5	29	35	2,30	65	81	5	47	89	6,18
	Budget . 1903-4	9	47	12	37	39	2,20	80	1,35	9	53	1,00	7,41
	Revised . 1903-4	6	32	12	29	34	2,29	71	80	5	52	92	6,42
	Accounts . 1903-4	6	27	10	30	34	2,28	71	81	5	50	91	6,33
Other Charges	Accounts . 1902-3	6	8	10	85	11	1,35	91	29	2	1,29	1,01	6,07
	Budget . 1903-4	16	6	22	37	12	2,42	85	28	2	26	1,08	5,84
	Revised . 1903-4	12	5	22	62	11	1,74	84	30	2	24	1,14	5,40
	Accounts 1903-4	12	5	20	63	14	1,89	81	28	2	23	1,11	5,52
Lump Provision	Budget . 1903-4	...	...	...	...	2,00	2,14	...	...	...	7	...	4,21
TOTAL IN RUPEES.	Accounts . 1902-3	2,30	8,57	1,91	11,37	4,76	48,61	28,19	15,65	80	35,28	36,93	1,94,37
	Budget 1903-4	2,70	9,76	3,99	16,13	7,41	57,38	30,52	19,00	1,12	35,35	44,30	2,27,66
	Revised . 1903-4	2,74	9,07	3,89	11,50	5,59	53,90	29,46	16,05	85	35,00	37,50	2,06,15
	Accounts . 1903-4	2,81	8,92	3,80	11,76	5,93	52,61	29,56	17,18	89	31,49	36,65	2,04,57

		Total India, equivalent in Sterling	England.	Total, including England.
		£	£	£
TOTAL IN STERLING.	Accounts 1902-3	1,295,8	1,9	1,297,7
	Budget . 1903-4	1,517,7	1,9	1,519,6
	Revised . 1903-4	1,374,3	3,9	1,378,2
	Accounts. 1903-4	1,363,8	3,7	1,367,5

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

22.—Education—*continued.*

150. The Indian expenditure fell short of the Estimate by 23,09, but exceeded the actuals of the previous year by 10,20. The saving occurred under all the heads except *University*, where the excess of 52 in the Punjab was due to additional grants for buildings, etc. The non-utilisation in 1902-3 of the special grants for the improvement of education chiefly accounted for the excess in 1903-4 over the actuals of the previous year. This excess was contributed to by all provinces except Madras and Bombay, where there were decreases of 82 and 28 respectively, the former owing to special payments to Students' Hostels, and the latter to higher Building Grants in 1902-3.

151. Under *Direction* the decrease in Madras (10) was due to savings in the salaries of the Deputy Director and his establishment; in Berar (6), to the conversion of the appointment of the Director to that of an Inspector on the amalgamation of the Province with the Central Provinces; in the Punjab (5), to the non-utilisation of the provision for the advancement of education; and in Bombay (4), to the absence of the Director on leave. These savings were partly counterbalanced by an increase of 12 in Bengal due to privilege leave allowances. Under *Inspection* the saving of 2,55 was contributed to by all Provinces except Berar and Assam; the increase in Berar was due to the cause explained above. The saving in Madras (99) was mainly due to the lapse of the provision for the revision of the scale of Sub-Assistant Inspectors and Assistant Inspectors, to the partial utilisation of the provision for the Inspector of European and Training Schools, and to the appointment of an officer of the Provincial Service to act for an Inspector of the Indian Educational Service; in Bengal (34), to savings in Salaries, Allowances and Establishment; in the Punjab (33) to the proposed measures for the advancement of Education not having been fully carried out; in the United Provinces (31), to the non-utilisation of the provision for an Inspector and two Assistant Inspectors and their establishments; in Burma (30), to the absence of Inspectors on long leave and deputation, and to the non-utilisation of the provision for the re-organisation of the Subordinate Educational Service; in the Central Provinces (20), to the additional appointments of Inspector and Inspectress of Schools not having been sanctioned; that in the North-West Frontier Province (12), to the appointment of the Inspector General of Education having remained vacant for the greater portion of the year. The increases, as compared with the actuals of the previous year, occurred mainly under salaries and establishments in Bengal, the United Provinces and the Punjab. The saving of 70 under *Government Colleges* occurred mainly under Burma, and was due to the provision for the transfer of the Rangoon College to Government not being required during the year. The savings of 21 and 10 in Madras and in the United Provinces, respectively, were due in the former to the appointment of junior officers, and in the latter to absence of officers on furlough. These were partly counterbalanced by excesses of 22 in India owing to the salary of the staff of the Mayo College, Ajmer, having for the first time been charged to Government, and of 14 in Bengal, due to larger expenditure in the Civil Engineering College, Howrah. The excess over the actuals of the preceding year was due in India to the cause explained above, and to the transfer to this head of the charges of the City Branch School, Ajmer (previously classified under *Government Schools*), in Bengal and in the United Provinces mainly to increased charges for Engineering Colleges. The actuals of 1902-3 included cost of apparatus for the Presidency College in Madras. The saving (7,34) under *Government Schools* was contributed to by all provinces except Bombay, where there was an excess of 44 owing to additional grants sanctioned from Provincial Revenues for Municipal Schools, and more liberal expenditure on Special Schools. The saving in Burma (2,90) was due to the provision for grants to Municipal and Local Schools, Girls' Schools, etc., having been pitched too high; in the Punjab (2,72), to the schemes for the advancement of education not having been fully carried out, and to the Schools at the head-quarters of Districts not having been taken over by Government as anticipated; in Bengal (83), chiefly to the provisions for starting Training Colleges at Hooghly and Dacca, and for Training Institutes not having been fully utilised; in the United Provinces (46), to the appointments of two new Headmasters not having been filled up during the year; in the Central Provinces (45), to savings in the Secondary and other Schools, in dietary and other miscellaneous charges of the Reformatory School; in Madras (16), to the provision for additional Primary Schools for boys not having been utilised, and that for the Primary Schools for girls not having been fully utilised. The transfer of Girls' Schools from Local Boards to the management of Government, and increased expenditure on Primary Education in the Central Provinces, charges for the High Schools at Thazi and Maymyo and the Government Collegiate School at Rangoon, for the whole year 1903-4 in Burma, and increased charges in Bengal, under Secondary, Technical and Training Schools and in the United Provinces, chiefly under Primary Schools mainly accounted for the excess as compared with the actuals of the preceding year. The accounts of 1902-3 in Berar included charges for six months only. Under *Grants-in-aid and Payments by Results*, the largest saving (8,05) in Bombay was due to the transfer of grants (5,39, 1,55 and 1,13) to the Public Works Department for buildings, to Local in aid of Local Boards Schools, and to other minor heads under this major head. A saving of 1,27 in Bengal was chiefly due to smaller expenditure under

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

22.—Education—*concluded.*

Rewards in Boys' Schools, Girls' Schools, Lower Primary Schools, Middle English Schools, and Payments by Results, (56) in Burma was due to the non-transfer to Government of Itinerant Teachers, and (10) in Berar, to the stoppage of grants to the Schools in the Hyderabad circle. These savings were counterbalanced to some extent, by excesses of 1,28 in the Punjab owing to additional grants for buildings, etc.; of 70 in Madras, to an increase in the Payments by Results; and of 60 in Assam, chiefly in allotments to Local Boards. Under *Scholarships* a saving of 1,08 was contributed to by all provinces except Bengal, where there was an excess of 8. The principal saving in the Punjab (54) was due to the proposed measures for the advancement of education not having been fully carried out; and in the Central Provinces (20), to some scholarships having been kept in abeyance. Under *Other Charges* there was a saving of 32. The saving (53) in Bengal, due to the non-utilisation of the provision for contribution to Provident Fund for Teachers in Primary Schools, and to less charges for the encouragement of literature, was partly counterbalanced by larger expenditure under cost of land and miscellaneous charges. There was an increase of 25 in Burma in the contribution to the Educational Syndicate towards the maintenance of the Rangoon College, for which provision was made under Government Colleges in view of its transfer to Government, and to the refund of hostel fees erroneously credited to Government. Out of the excess of 11 (Imperial) in India, 8 was sanctioned and 3 await sanction.

152. The excess in England (1,8) was caused mainly by allowances of Educational Officers on special duty.

23.—Ecclesiastical.

			India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Church of England.	Accounts.	1902-3	1,57	43	...	82	19	1,69	2,23	1,78	31	2,95	2,62	14,59
	Budget.	1903-4	1,67	43	9	1,03	21	1,68	2,34	1,88	35	3,06	2,88	15,62
	Revised.	1903-4	1,51	62	7	88	19	1,66	2,21	1,92	38	2,51	2,89	14,87
	Accounts.	1903-4	1,52	63	6	90	18	1,70	2,20	1,92	37	2,57	2,94	14,99
Church of Scotland.	Accounts.	1902-3	9	...	..	...	...	19	10	...	...	24	25	87
	Budget.	1903-4	10	...	...	...	...	42	8	...	...	27	25	1,12
	Revised.	1903-4	4	...	...	...	...	17	13	...	...	27	25	86
	Accounts.	1903-4	4	...	...	...	...	17	15	...	...	27	22	85
Allowance to other Clergymen.	Accounts.	1902-3	1	...	...	4	...	8	3	5	...	6	17	44
	Budget.	1903-4	1	...	...	4	...	7	3	4	...	6	17	42
	Revised.	1903-4	1	...	...	4	...	7	3	7	...	6	17	45
	Accounts.	1903-4	1	...	...	4	...	7	3	7	...	6	17	45
Payments to officer of other Provinces.	Accounts.	1902-3	...	...	...	...	...	...	...	...	..	...	8	8
	Budget.	1903-4	...	...	...	...	...	...	...	...	...	...	9	9
	Revised.	1903-4	...	...	...	...	...	...	...	...	...	...	7	7
	Accounts.	1903-4	...	...	...	...	...	...	...	...	...	...	6	6
Charges for Cemeteries.	Accounts.	1902-3	4	2	1	6	1	7	8	5	1	14	9	58
	Budget.	1903-4	4	2	1	7	1	7	9	6	1	14	9	61
	Revised.	1903-4	4	2	1	7	1	7	8	6	1	13	9	59
	Accounts.	1903-4	4	2	1	7	1	7	8	5	1	12	9	57
TOTAL IN RUPEES	Accounts.	1902-3	1,71	45	1	92	20	2,03	2,44	1,88	32	3,39	3,21	16,56
	Budget	1903-4	1,82	45	10	1,14	22	2,24	2,54	1,98	36	3,53	3,48	17,86
	Revised.	1903-4	1,60	64	8	99	20	1,97	2,45	2,05	39	3,00	3,47	16,84
	Accounts.	1903-4	1,61	65	7	1,01	19	2,01	2,46	2,04	38	3,02	3,48	16,92

			Total India, equivalent in Sterling.	England.	Total, including England.
			£	£	£
TOTAL IN STERLING.	Accounts	1902-3	110.4	6	111,0
	Budget.	1903-4	119,1	4	119.5
	Revised.	1903-4	112.3	1,1	113.4
	Accounts	1903-4	112,8	9	113,7

153. The Indian expenditure showed a saving of 94 as compared with the Budget, but exceeded the actuals of the previous year by 36. The variations under this head were mainly due to variations in the number of Junior and Senior Chaplains on duty or on leave, and to vacancies. The absence of the Lord Bishop on leave also accounted for the saving in Madras, while the appointment of a Bishop and an additional Chaplain was mainly responsible for the increase (20) in the Central Provinces. Under Imperial the excesses of 6 in the Punjab, 2 in the North-West Frontier Province and out of the excess in the Central Provinces, 19 await sanction; while the excess of 1 in the Central Provinces was sanctioned.

154. The excess in England over the Budget was caused by passage, and outfit allowance of fifteen Chaplains instead of eight as anticipated in the Budget, and also by the passage and outfit allowance of the Bishop of Bombay.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

24.—Medical.

			India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Medical Establishments.	Accounts.	1902-3	1,18	2,16	40	3,13	1,37	6,71	4,52	3,26	57	5,43	4,19	32,92
	Budget	1903-4	1,12	2,37	79	3,53	1,51	6,99	4,94	3,35	72	5,22	3,70	34,24
	Revised	1903-4	1,16	2,13	76	3,29	1,44	7,25	4,68	3,45	60	5,20	3,80	33,76
	Accounts	1903-4	1,21	2,20	77	3,38	1,52	7,26	4,77	3,35	62	5,22	3,68	33,98
Government Hospitals and Dispensaries.	Accounts.	1902-3	1,24	1,53	28	3,72	1,95	9,60	5,86	3,60	39	10,91	7,73	46,81
	Budget	1903-4	1,31	1,60	56	4,64	1,98	9,53	6,25	3,89	45	11,71	8,51	50,43
	Revised	1903-4	1,27	1,88	56	4,34	1,92	9,56	6,16	3,57	33	11,11	8,24	48,94
	Accounts	1903-4	1,39	1,89	54	4,10	1,94	9,32	6,17	3,86	31	11,68	8,32	49,52
Vaccine Establishments and Sanitary Commissioner.	Accounts.	1902-3	69	16	24	78	41	2,07	1,76	1,25	12	8,18	4,20	19,88
	Budget	1903-4	72	26	45	1,02	38	2,07	2,18	1,28	15	10,16	4,14	22,81
	Revised	1903-4	66	28	40	96	41	2,11	2,00	1,27	14	8,35	4,14	20,72
	Accounts	1903-4	67	22	34	95	40	2,16	2,03	1,25	11	8,60	4,11	20,84
Medical Schools and Colleges.	Accounts.	1902-3	...	...	3	2	24	3,10	36	1,34	1	2,01	1,79	8,90
	Budget	1903-4	...	...	6	7	24	3,25	36	1,47	1	2,14	1,88	9,48
	Revised	1903-4	...	...	6	3	22	3,68	38	1,25	1	2,04	1,85	9,52
	Accounts	1903-4	...	...	4	3	22	4,03	36	1,29	1	2,17	1,97	10,12
Lunatic Asylums	Accounts.	1902-3	8	19	1	46	14	1,26	98	57	2	89	1,32	5,92
	Budget	1903-4	8	25	2	63	14	1,44	1,14	58	...	93	1,40	6,61
	Revised	1903-4	8	21	2	47	15	1,22	1,01	60	2	85	1,30	5,03
	Accounts	1903-4	8	21	...	55	16	1,22	97	60	1	89	1,32	6,01
Grants for Medical Purposes.	Accounts.	1902-3	1,31	33	13	1,15	14	99	4,54	7,78	...	3,94	6,55	26,86
	Budget	1903-4	2,00	36	18	1,13	15	5,33	4,29	7,00	6	4,27	4,44	29,21
	Revised	1903-4	1,06	58	32	1,10	26	1,00	2,23	4,30	6	5,60	2,48	18,99
	Accounts	1903-4	1,07	60	26	1,26	24	1,04	2,14	4,50	4	5,79	2,07	19,01
Other Charges .	Accounts.	1902-3	...	...	...	7	...	48	29	3	...	27	39	1,53
	Budget	1903-4	...	...	...	8	...	51	31	3	...	28	44	1,65
	Revised	1903-4	...	...	...	9	...	59	30	14	...	28	47	1,87
	Accounts	1903-4	...	...	...	8	...	60	29	12	...	32	47	1,88
TOTAL IN RUPEES	Accounts.	1902-3	4,50	4,37	1,09	9,33	4,25	24,21	18,33	17,83	1,11	31,63	26,17	1,42,82
	Budget	1903-4	5,23	4,84	2,06	11,10	4,40	29,12	19,47	17,60	1,39	34,71	24,51	1,54,43
	Revised	1903-4	4,23	5,08	2,12	10,28	4,40	25,41	16,76	14,58	1,16	33,43	22,28	1,39,73
	Accounts	1903-4	4,42	5,12	1,95	10,35	4,48	25,63	16,73	14,97	1,10	34,67	21,94	1,41,36

			Total India, equivalent in Sterling.	England.	Total, including England.
			£	£	£
TOTAL IN STERLING.	Accounts.	1902-3	952,1	8,4	960,5
	Budget	1903-4	1,029,5	5,1	1,034,6
	Revised	1903-4	931,5	6,0	937,5
	Accounts	1903-4	942,4	5,9	948,3

155. The expenditure in India fell short of the Budget by 13,07, and the actuals of the previous year, by 1,46. The saving, as compared with the Budget, occurred chiefly under *Grants for Medical Purposes* (10,20), *Vaccine Establishments and Sanitary Commissioner* (1,97), *Government Hospitals and Dispensaries* (91), and *Lunatic Asylums* (60), partly counterbalanced by an increase under *Medical Schools and Colleges* (64) and *Other Charges* (23). The saving under *Grants for Medical Purposes* occurred in almost all the provinces, and was due to reduced expenditure on plague measures. The saving in the United Provinces was due to the transfer to 45—Civil Works, of 2,10 for expenditure on sanitary improvements in Municipalities and Towns. Of the increases the most noticeable was in Madras, where an excess expenditure of 1,52 had to be incurred to stop the spread of plague. Increased expenditure on preventive measures led to small excesses in the Central Provinces, Burma and Berar. The decrease under *Vaccine Establishments, etc.*, occurred chiefly in Madras, and was due partly to the delay in commencing work in the Vaccine Section of the new King Institute of Preventive Medicine but

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

24.—Medical—*concluded.*

mainly to an over-estimate. The saving in India resulted chiefly from the deputation of the Statistical Officer to Assam; partial utilisation of the provision for additional Vaccinators, and of grants-in-aid for village sanitary improvements was responsible for the savings in Burma and the United Provinces, respectively; while the non-utilisation of the provision for the purchase of tents caused the saving in Berar. Under *Government Hospitals and Dispensaries* the principal saving in Burma resulted mainly from the number of Assistant Surgeons and Hospital Assistants having been below the sanctioned strength. There were small savings of 21 in Bengal, 14 in the North-West Frontier Province, and 19 in Bombay. The decrease in Bengal was the result of a saving, chiefly under Supplies and Services of the General Hospital; in the North-West Frontier Province it was due mainly to the services of Assistant Surgeons attached to the Local Fund Dispensaries having, with effect from 1st April 1903, been treated as Foreign Service of the third kind, and to the contribution from the local bodies having been taken in reduction of expenditure. Decrease in dieting charges at St. George's Hospital, and in the establishment and contingent charges of Mofussil Hospitals, resulted in a saving in Bombay. On the other hand, there were increases of 8 in India, chiefly for cost of medicines, and of 29 in the Central Provinces chiefly for the special grant of 25 to Dispensary Funds for buildings. Under *Lunatic Asylums* the decrease in Burma (8) was due to the provision for the revision of establishment not having been utilised; in Bengal (22), to savings under establishment (4) and contingencies (25), partly counterbalanced by an excess under Supplies and Services (8); and in the United Provinces (17), to the savings in Dietary charges and Dairy Farms, and to the provision for the establishment of a central Lunatic Asylum at Agra not having been required, while a decrease in dietary charges and clothing to patients led to the saving in Bombay. Under *Medical Establishments* there was a saving in the Central Provinces in salaries of District Medical Officers on leave during the first half of the year, in Burma in charges for whole time Civil Surgeons for Meiktila and Pyapon, in the United Provinces in Salaries, Travelling Allowance, Supplies and Services, and Reserve Medical Subordinates. The saving in the North-West Frontier Province was chiefly due to the transfer of the salaries of Civil Surgeon and Hospital Assistant at Kurram, to 25—Political. These savings were partly counterbalanced by excesses in India, owing chiefly to an increase in the rate of pay of the Director General and to the deputation of an officer on special duty in the Pasteur Institute, Kasauli, for the investigation of cerebro-spinal fever; and in Bengal, to increase in salaries of Medical Officers. The increase under *Medical Schools and Colleges* in Bengal, was chiefly due to larger miscellaneous contingent expenditure in the Medical College, Calcutta, for the purchase of equipment. The actuals were less than those of the previous year by 1,46. The decrease was due to less charges under *Grants for Medical, purposes*, owing to a restriction of expenditure on plague measures partly counterbalanced by increases under the remaining heads. Under Provincial the excesses of 28 in the Central Provinces, 8 in Assam, and 1 in Berar were sanctioned.

156. The increase of expenditure in England was mainly due to allowances of Medical Officers on special duty.

25.—Political.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Political Agents.	Accounts. 1902-3	20,69	40	3,42	1,58	46	21	3,09	2,76	81	7,32	40,74
	Budget 1903-4	19,69	42	3,83	1,74	20	37	2,97	2,68	79	6,56	39,25
	Revised 1903-4	21,03	42	3,64	1,57	20	19	2,93	2,58	80	7,65	41,01
	Accounts 1903-4	21,34	42	3,71	1,50	19	15	2,95	2,79	80	7,57	41,42
Charges on the N.-W. Frontier.	Accounts. 1902-3	10,32	...	...	...	...	...	10	6,95	...	...	17,37
	Budget 1903-4	10,58	...	...	...	...	...	10	7,64	...	...	18,32
	Revised 1903-4	10,93	...	...	...	...	...	10	7,90	...	...	18,93
	Accounts 1903-4	11,28	...	...	...	...	...	10	7,57	...	...	18,95
Political Subsidies.	Accounts. 1902-3	5,30	...	...	...	...	...	7	12	...	...	5,49
	Budget 1903-4	22,36	..	...	...	...	...	7	12	...	...	22,55
	Revised 1903-4	6,87	...	...	...	...	...	7	12	...	...	7,06
	Accounts 1903-4	5,65	...	...	...	...	...	7	12	...	...	5,84
Entertainment of Envoys and Chiefs.	Accounts. 1902-3	39	...	1	5	2	...	6	1,02	...	19	1,74
	Budget 1903-4	31	...	2	5	2	...	10	1,00	...	11	1,61
	Revised 1903-4	29	...	1	4	2	...	6	1,03	...	24	1,69
	Accounts 1903-4	47	...	1	6	2	...	6	1,10	...	24	1,96

Section D.-SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

25.—Political—*continued.*

		India.	Central Provinces.	Burma.	Assam	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras	Bombay.	TOTAL.
Durbar Presents and Allowances to Vakeels.	Accounts . 1902-3 .	35	2	12	2	4	...	12	15	...	50	1,32
	Budget . 1903-4 .	52	1	9	3	17	2	11	19	...	46	1,60
	Revised . 1903-4 .	50	3	6	2	17	...	8	16	...	89	1,91
	Accounts 1903-4	58	2	4	2	11	...	15	15	...	90	1,97
Refugees and State Prisoners.	Accounts . 1902-3 .	20	...	2	...	15	97	3,45	35	14	1,39	6,67
	Budget . 1903-4 .	20	...	3	...	12	97	3,46	35	14	1,63	6,90
	Revised . 1903-4 .	20	...	2	...	8	97	4,13	36	14	96	6,86
	Accounts 1903-4	19	...	1	...	5	97	4,20	34	14	94	6,84
Other Charges .	Accounts . 1902-3 .	36,98	1	20	6	3	3	13	9,63	...	1,43	48,50
	Budget . 1903-4 .	8,85	1	27	3	5	3	17	9,61	2	2,39	21,43
	Revised . 1903-4 .	16,47	1	45	3	17	2	13	10,33	2	1,54	29,17
	Accounts . 1903-4	14,49	1	24	3	10	3	11	11,20	1	1,42	27,64
TOTAL IN RUPEES	Accounts . 1902-3	74,23	43	3,77	1,71	70	1,21	7,02	20,98	95	10,83	1,21,83
	Budget . 1903-4 .	62,51	44	4,24	1,85	56	1,39	6,98	21,59	95	11,15	1,11,66
	Revised . 1903-4 .	56 29	46	4,18	1,66	64	1,18	7,50	22,48	96	11,28	1,06,63
	Accounts . 1903-4	54 00	45	4,01	1,61	47	1,15	7,04	23,27	95	11,07	1,04,62

		Total India, equivalent in Sterling.	England.	Total including England.
		£	£	£
TOTAL IN STERLING	Accounts . 1902-3	812,2	7,3	819,5
	Budget . 1903-4	744,4	5,8	750,2
	Revised . 1903-4	710 0	5,4	716,3
	Accounts 1903-4	697,5	5,1	702,0

	India.	Central Provinces.	Burma.	Assam	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras	Bombay.	TOTAL.
Excess over Budget grant. Imperial .	...	...	...	...	...	...	66	1,68	...	11	24,5
Excess over Budget grant. Provincial .	...	1	...	...	...	...	...	...	2	...	3
Excess sanctioned by Imperial Government— Imperial. .	...	..	..	...	...	...	...	32	...	11	43
Excess sanctioned by Local Government— Provincial .	...	1	..	...	..	...	...	...	2	...	3
Awaiting sanction of Imperial Government— Imperial .	...	...	...	...	...		66	1,36	...	...	2,02

157. The Indian expenditure fell short of the Budget, and the actuals of the previous year by 7,04 and 17,21, respectively. The decrease, as compared with the Estimate, occurred chiefly in India, and was due to a saving of 16,72 in the subsidy to His Highness the Amir of Afghanistan, counterbalanced by an increase of 5,64 under *Other Charges* for excess expenditure on the Seistan Arbitration Commission and the Thibet Mission. The actuals for 1902-3 included special expenditure on account of the Delhi Coronation Durbar.

158. Under *Political Agents* the excess in India (1,65) was due chiefly to increased charges for salaries of officers owing to the creation of new appointments in Indore and Baluchistan, to high expenditure on account of telegrams in connection with His Excellency the Viceroy's tour in the Persian Gulf, and to purchase of furniture in various Residencies; while in Bombay the increase (1,01) was caused by heavy expenditure for telegrams at Aden. In India the *Charges on the N.-W. Frontier* included 54 on account of Turbat-i-Haidari, for which no provision was made in the Budget. The large saving under *Political Subsidies* was due to a very small amount having been drawn on account of the subsidy to His Highness the Amir of Afghanistan. Under *Entertainment of Envoys and Chiefs* the excess in India represented chiefly the hire of the "*Patrick Stewart*" for the conveyance of Arab Chiefs to meet His Excellency the Viceroy while on tour in the Persian Gulf. In Bombay the increases under this head and under *Durbar Presents, etc.,* were due to heavy expenditure at Aden in connection with the entertainment of, and presents to Chiefs. The transfer of the allowances to the family and followers of the late Sardar Mohamad Hashim Khan from Bombay to the Punjab, chiefly accounted for the variations under *Refugees and State Prisoners* in those provinces; while the saving in Bengal was owing to a large portion of the provision having remained undrawn. Under *Other Charges* the excess in India occurred chiefly under Special Political Expenditure, and was due to charges of the Seistan Arbitration Commission (7,50) and the Thibet Mission (1,35) against a provision of 3,00 only, on account of the former. The excess in Bengal (5) included journey expenses and cost of presents incurred by the Agent for Bhutan. The increase in the North-West Frontier Province (1,59) occurred chiefly in charges on account of Waziristan Militia, Indo-Afghan Boundary Commission and Mohmand Boundary Delimitation Commission; the excess over the actuals of the previous year was also attributable to these causes. Reduced expenditure on the Aden Boundary Commission mainly contributed to the saving (97) in Bombay.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

25.—Political—*concluded.*

159. The saving of 7 in England was due to the provision for a subsidy which will not be charged on Indian Revenues. The actuals of last year included law expenses in connection with the traffic in arms in the Persian Gulf and increased contribution towards the mission to the Court of Persia and minor consulates.

26.—Scientific and other Minor Departments.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
SCIENTIFIC.													
Survey of India	Accounts. 1902-3	14,63	...	...	...	...	...	...	...	...	...	...	14,63
	Budget 1903-4	17,17	...	...	...	...	...	...	...	...	...	...	17,17
	Revised 1903-4	14,94	...	...	...	...	...	..	...	...	...	...	14,94
	Accounts 1903-4	15,45	...	...	...	...	...	...	...	...	...	...	15,45
Geological and other Surveys.	Accounts. 1902-3	3,33	1	...	14	3	1	3	3	...	61	1	4,20
	Budget 1903-4	6,21	5	...	28	5	5	5	1	...	61	6	7,37
	Revised 1903-4	5,06	5	...	20	4	...	5	5	...	62	3	6,10
	Accounts 1903-4	5,16	3	...	18	4	...	3	5	...	67	2	6,18
Meteorological Department.	Accounts. 1902-3	4,03	...	1	...	...	...	...	...	...	...	...	4,04
	Budget 1903-4	4,25	...	3	...	...	...	...	...	...	...	...	4,28
	Revised 1903-4	4,20	...	2	...	...	...	...	...	...	...	...	4,22
	Accounts 1903-4	4,25	...	2	...	...	...	...	...	...	...	...	4,27
Other Scientific Departments	Accounts. 1902-3	3,16	2	...	3	4	13	11	10	...	42	25	4,26
	Budget 1903-4	2,42	2	...	15	2	30	12	6	...	72	28	4,09
	Revised 1903-4	8,27	2	...	3	4	19	16	7	...	56	28	9,62
	Accounts 1903-4	8,16	3	...	4	4	20	16	5	...	65	25	9,58
AGRICULTURAL.													
Veterinary and Stallion charges.	Accounts. 1902-3	6,32	25	7	1,12	6	1,12	80	1,61	12	34	1,45	13,26
	Budget 1903-4	6,99	30	16	1,50	6	1,55	62	1,90	14	43	1,63	15,73
	Revised 1903-4	2,99	34	18	1,22	11	1,30	82	1,71	10	35	1,41	10,53
	Accounts 1903-4	2,58	30	17	1,21	10	1,31	81	1,78	10	44	1,38	10,18
Other charges	Accounts. 1902-3	4,10	58	.	31	9	4,04	2,37	1,41	7	2,30	81	16,08
	Budget 1903-4	2,29	1,18	1	33	5	4,05	2,48	1,36	8	3,06	87	16,36
	Revised 1903-4	3,45	1,12	...	27	6	4,16	2,35	1,42	7	2,62	81	16,33
	Accounts 1903-4	3,48	98	...	20	7	4,89	2,38	1,45	6	3,94	91	17,52
LABOUR AND EMIGRATION.	Accounts. 1902-3	8	13	6	7	64	65	9	5	...	21	20	2,18
	Budget 1903-4	7	12	8	9	68	66	8	5	...	22	22	2,27
	Revised 1903-4	7	12	8	7	57	63	9	6	...	21	21	2,11
	Accounts 1903-4	8	21	8	7	64	59	8	6	...	21	21	2,23
STATISTICS	Accounts. 1902-3	2,95	42	3	37	14	99	49	59	4	52	35	6,86
	Budget 1903-4	4,07	41	7	33	13	74	67	91	4	78	61	8,76
	Revised 1903-4	3,05	38	5	50	15	83	63	90	4	59	46	7,58
	Accounts 1903-4	3,20	38	5	48	14	81	58	67	4	61	63	7,59
MISCELLANEOUS.	Accounts. 1902-3	1,49	...	...	8	...	11	5	2	...	3,89	9	5,73
	Budget 1903-4	1,42	1	...	10	...	11	6	3	..	4,06	5	5,84
	Revised 1903-4	1,34	...	1	5	...	11	5	2	...	2,03	0	4,27
	Accounts 1903-4	1,31	1	...	3	...	10	6	1	...	2,71	6	4,32
TOTAL IN RUPEES.	Accounts. 1902-3	40,09	1,41	17	2,12	1,00	7,02	3,94	3,81	23	8,29	3,16	71,24
	Budget 1903-4	44,89	2,15	35	2,78	99	8,06	4,38	4,41	20	9,88	3,72	81,87
	Revised 1903-4	43 37	2,03	34	2,34	97	7,22	4,15	4,23	21	7,58	3,26	75,70
	Accounts 1903-4	43,70	1,94	32	2,27	1,03	7,90	4,10	4,07	20	8,33	3,46	77,32

		Total India, equivalent in Sterling.	England.	Total, including England.
		£	£	£
TOTAL IN STERLING.	Accounts. 1902-3	475,0	33,4	508,4
	Budget 1903-4	545 8	34,3	580,1
	Revised 1903-4	504,7	37,9	542,6
	Accounts 1903-4	515,5	34,5	550,0

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Excess over Budget grant.	Imperial	...	...	...	...	...	..	3	12	...	...	6	21
	Provincial	...	...	1	...	5	.	...	...	...	...	...	6
Excess sanctioned by Imperial Government	Imperial	...	...	...	...	...	...	...	...	...	...	...	...
	Provincial	...	...	...	...	...	...	...	...	...	...	...	...
Excess sanctioned by Local Government	Provincial	...	..	1		5	...	...	...	...	...	...	6
Excess awaiting sanction of Imperial Government.	Imperial	...	...	...	...	...	...	3	12	...	...	6	21
	Provincial	...	...	...	...	...	...	...	...	...	...	...	...

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*concluded.*

26.—Scientific and other Minor Departments—*concluded.*

160. The expenditure in India showed a saving of 4,55 as compared with the Budget Estimate, but exceeded the actuals of 1902-3 by 6,08. The saving, was contributed to by all provinces except Assam, but chiefly by India and Madras. The decrease in India occurred chiefly under *Survey of India* mainly in the charges of Survey Parties; under *Geological and other Surveys*, in salaries and in the special expenditure for diamond drilling, for which a provision of 1,00 was made in the Estimate; under *Veterinary and Stallion charges*, chiefly in the charges of the Horse-breeding operations; and under *Statistics*, in Census charges; while the increase under *Other Scientific Departments* and *Other Charges* (Agricultural) was due to the special grant of 5,00 for the structural improvements, etc., of the Central Museum, and of 1,00 to the Calcutta Zoological Gardens. The saving in Madras was mainly due to the closing of the Aluminium Department and to the transfer of its management to the Indian Aluminium Company. The excess over the actuals of the previous year occurred under all the provinces except the N.-W. Frontier Province. The largest increase under India (3 61) was due chiefly to excess charges under *Geological and other Surveys*, and to the special grant (5,00) to the Central Museum, counterbalanced by a decrease under *Veterinary and Stallion Charges*, owing to the transfer of the Horse-breeding operations in certain districts to the Army Remount Department.

161. The causes which led to the savings under *Survey of India* and *Geological and other Surveys* have been explained in the preceding para. Under *Other Scientific Departments* the increase in India was mainly due to the special grant (5,00) sanctioned for the structural improvement and re-arrangement of exhibits at the Indian Museum. The saving in Burma was due to the non-utilisation of the grant (10) for the exploration of the Lashio coal fields. Under *Veterinary and Stallion Charges* the decrease in India was owing chiefly to the transfer of Horse-breeding operations in certain districts to the Army Remount Department; to savings in the provision for Furlough or Reserve Officers, to the abolition of the Babugarh Instruction Farm, and to the appointment of the Assistant to the Inspector General with his establishment; to the non-utilisation of the grants for the purchase of horses and cattle, and cultivation expenses for the Hissar cattle farm; and to the charges of the Imperial Bacteriologist for which a provision of 89 was made under this head being classified under the head "Bacteriology." In the Central Provinces the decrease was due to provision for new dispensaries not being required during the year; and in Burma to the employment of a small number of Veterinary Instructors and Veterinary Assistants, and to the provision for purchase of colts for stud purposes not being required; in Bengal to savings under Establishment, and Supplies and Services, counterbalanced by excesses under Contingencies and charges incurred by District Boards; in the Punjab to the transfer of certain Veterinary Assistants from the Civil to the Army Remount Department, and to an over-estimate by District Boards. In the North-West Frontier Province the saving was due to the transfer of the head-quarters of the Superintendent, Civil Veterinary Department, North Punjab, from Hazara to Lahore, with effect from 1st September 1903; and in Bombay to the transfer of a portion of the grant to the Army Remount Department for the control of the Horse-breeding operations, and to savings in salaries and in payments to officers of other provinces. The increase in Assam was due to charges for experiments in rinderpest inoculation. Under *Other Charges* (Agricultural) the excess in India (1,19) was caused by a contribution to the Indian Tea Association for sending exhibits to the St. Louis Exhibition, and by charges for Bacteriology for which a provision (89) was made under *Veterinary and Stallion charges.* The decrease in Burma was due to reduced expenditure on experimental cultivation; the saving (10) in the United Provinces occurred entirely under Public Exhibition and Fairs, and was accompanied by a decrease in the corresponding receipts. Under *Statistics* the saving in India was due to an over-estimate of the Census charges and to the non-utilisation of the grant for the Commercial Branch while the variations in Burma, Bengal, the United Provinces, the Punjab and Madras were due to higher or lower expenditure on Gazetteers and Statistical Memoirs. Under *Miscellaneous* the reduction of expenditure in India occurred under Imperial Library, and was due to savings under contingencies and establishment; the actuals for 1902-3 included a heavy expenditure on account of furniture. The saving in Burma was due to the provision for encouragement of arts and manufactures not being required in the year. The closing of the Aluminium Department in Madras and the transfer of its management to the Indian Aluminium Company accounted for the decreases in the actuals as compared with the Budget Estimate and with the actuals of the previous year.

162. The excess in England, due to a larger demand for stores, was largely counterbalanced by the transfer of the charges for purchase of stallions, to "Army—Effective."

Section E.—MISCELLANEOUS.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
	RECEIPTS :—			
R		R	R	R
81,22	India (Rupee figures) . .	83,59	89,17	90,41
£		£	£	£
541,5	Equivalent in Sterling .	557,3	594,5	602,7
89,5	England	83,1	86,1	91,3
631,0	TOTAL .	640,4	680,6	694,0

163. The total receipts in this section exceeded the Budget Estimate by £53,6 or R8,04, and the actuals of the previous year by £63,0 or R9,45. As compared with the Budget, £8,6 or R1,29 occurred under Stationery and Printing, chiefly in Receipts from Sale of Stationery to State Railways, and in other Press Receipts; £42,6 or R6,40 under Exchange, and £10,8 or R1,62 under Miscellaneous, chiefly in unclaimed deposits in Bengal and in the Punjab; in contributions in Bombay, and in excess realisations in England of fines and penalties imposed on contractors in providing Stores. These excesses were partly counterbalanced by a decrease of £8,4 or R1,25 under Receipts in aid of Superannuation, etc., Allowances, in contributions for Pensions and Gratuities, caused chiefly by a change in the classification by which contributions towards pensions of Indian Native soldiers lent for Imperial Service are now credited to the Military Department.

164. The excess, as compared with the previous year, was made up of an increase of £11,7 or R1,75 under Stationery and Printing, chiefly in Receipts from Sale of Stationery; of £26,8 or R4,03 under Exchange, and of £26,6 or R3,99 under Miscellaneous, due to the causes explained above. These excesses were slightly counterbalanced by a decrease of £2,1 or R32 under Receipts in aid of Superannuation, etc., Allowances, chiefly in subscriptions of the Bengal Military Fund in England.

XXII.—Receipts in aid of Superannuation, Retired, and Compassionate Allowances.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras	Bombay.	TOTAL.
Subscriptions to the Military, Military Orphan, and Medical Retiring Funds.	Accounts. 1902-3	22	...	...	...	...	17	2	...	...	7	5	53
	Budget . 1903	28	...	...	...	...	13	3	...	...	6	10	60
	Revised . 1903	7	...	...	...	...	22	2	1	...	6	3	41
	Accounts . 1903	11	...	...	...	...	25	1	1	...	5	3	46
Subscriptions under the Indian Civil Service Family Pension Regulations.	Accounts 1902-3	19	35	1	40	8	85	86	38	7	61	64	4,44
	Budget . 1903-4	1	40	2	39	7	74	90	34	8	60	53	4,25
	Revised . 1903-4	35	40	2	58	15	1,02	1,07	45	10	70	83	5,67
	Accounts 1903-4	35	40	1	60	16	1,06	1,06	49	10	77	88	5,88
Subscriptions to the Civil Funds.	Accounts. 1902-3	49	8	...	23	5	61	53	33	...	24	42	2,98
	Budget . 1903-4	33	8	...	21	5	68	48	30	...	25	46	2,84
	Revised . 1903-4	44	8	...	21	6	58	56	33	...	22	41	2,89
	Accounts. 1903-4	47	8	...	20	6	57	56	31	...	22	37	2,84
Contributions for Pensions and Gratuities.	Accounts. 1902-3	4,21	18	20	37	6	80	23	60	2	73	2,10	9,50
	Budget . 1903-4	5,38	21	44	50	5	64	26	65	2	75	2,08	10,98
	Revised . 1903-4	5,29	20	34	38	6	81	20	72	1	78	2,00	10,79
	Accounts. 1903-4	3,25	19	33	35	6	72	20	66	1	78	1,96	8.51

Section E.—MISCELLANEOUS—*continued.*

XXII.—Receipts in aid of Superannuation, Retired, and Compassionate Allowances—*concluded.*

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Other Items	Accounts . 1902-3	24	...	...	...	...	11	1	...	...	...	...	36
	Budget . 1903-4	26	...	...	...	...	11	1	...	...	...	...	38
	Revised . 1903-4	23	...	...	..	...	12	1	6	...	...	...	42
	Accounts . 1903-4	23	...	...		...	15	1	6	...	...	...	45
TOTAL IN RUPEES.	Accounts . 1902-3	5,35	61	21	1,00	19	2,54	1,65	1,31	9	1,65	3,21	17,81
	Budget . 1903-4	6,43	69	46	1,10	17	2,30	1,08	1,29	10	1,66	3,17	19,05
	Revised . 1903-4	6,38	68	36	1,17	27	2,75	1,86	1,57	11	1,76	3,27	20,18
	Accounts . 1903-4	4,41	67	34	1,15	28	2,75	1,84	1,53	11	1,82	3,24	18,14

		Total India, equivalent in Sterling.	England.	Total, including England.
		£	£	£
TOTAL IN STERLING.	Accounts . 1902-3	118,7	82,6	201,3
	Budget 1903-4	127,0	80,6	207,6
	Revised . 1903-4	134,6	78,7	213,3
	Accounts . 1903-4	120,9	78,3	199,2

165. The Indian receipts under this head fell short of the Budget by 91, but exceeded the actuals of the previous year by 33. The short receipts in India (17) and Bombay (7) on account of *Subscriptions to the Military etc. Funds*, due chiefly to a decline in the number of subscribers, was partly counterbalanced by an increase in Bengal (12) owing to an under-estimate in the net proceeds of the Orphangunge Market at Kidderpur, which are of a fluctuating nature. Under *Subscriptions under the Indian Civil Service Family Pension Regulations* the increase was almost general, and was due to higher rates of subscription, to increase in the number of subscribers, and to increased marriage donations. The improvement under *Subscriptions to the Civil Funds* in India (14) was due to disparity fines on marriage, and to donations on marriage and birth of children ; while the increase in the United Provinces of Agra and Oudh (8) was due to an under-estimate; the decrease in Bengal (11) and Bombay (9) was owing to a decline in the number of subscribers. The largest decrease in India (2,13) under *Contributions for Pensions and Gratuities* was caused by a change in the classification by which contributions towards pension of Indian Native soldiers lent for Imperial Service, hitherto included under this head, are now credited to the Military Department (1,92). The variations in Burma and Bombay were due to few officers having been lent for Foreign service. In Berar (11) the decrease occurred under capitalised value of pensions and was due to fewer retirements of Local Fund servants.

166. The decrease (£2,3) in England occurred in the receipts on account of the Military Fund (15) and in the contributions towards Leave Allowances, and Pensions of Civil Officers lent from India for Imperial Service (9).

XXIII.—Stationery and Printing.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Receipts from Sale of Stationery.	Accounts . 1902-3	1	1	1	7	1	1,03	46	9	..	15	3	1,87
	Budget . 1903-4	1	1	...	7	1	1,12	56	35	...	11	5	2,29
	Revised . 1903-4	...	...	...	7	1	1,16	68	59	...	15	4	2,70
	Accounts . 1903-4	...	...	...	8	...	1,32	75	59	...	16	4	2,94
Sale of Gazettes and other Publications.	Accounts . 1902-3	81	3	...	25	2	91	1,06	5	...	53	24	3,90
	Budget . 1903-4	61	2	1	24	1	93	1,46	4	...	59	25	4,15
	Revised . 1903-4	87	4	...	30	1	92	99	5	...	58	26	4,02
	Accounts . 1903-4	87	4	...	29	1	95	1,00	4	...	58	27	4,05
Other Press Receipts.	Accounts . 1902-3	50	13	4	9	2	46	51	64	5	24	50	3,18
	Budget 1903-4	75	20	4	5	2	52	38	39	3	23	36	2,97
	Revised . 1903-4	60	15	4	8	3	45	54	82	10	21	45	3,47
	Accounts . 1903-4	67	15	4	5	3	49	59	89	8	32	40	3,71
TOTAL IN RUPEES	Accounts . 1902-3	1,32	17	5	41	5	2,40	2,03	78	5	92	77	8,95
	Budget . 1903-4	1,37	23	5	36	4	2,56	2,10	78	3	93	66	9,41
	Revised . 1903-4	1,47	19	4	45	5	2,53	2,21	1,46	10	94	75	10,19
	Accounts . 1903-4	1,54	19	4	42	4	2,76	2,34	1,52	8	1,06	71	10,70
													£
TOTAL IN STERLING	Accounts . 1902-3												59,7
	Budget . 1903-4												62,8
	Revised . 1903-4												67,9
	Accounts . 1903-4												71,4

Section E.—MISCELLANEOUS—*continued.*

XXIII.—Stationery and Printing—*concluded.*

167. The total receipts exceeded the Estimate and the actuals of the previous year by 1,29 and 1,75 respectively. The improvement over the Estimate was due to increased receipts from *Sale of Stationery* (65) and *Other Press Receipts* (74), counterbalanced by a falling-off under *Sale of Gazettes, etc.*, (10). The improvement under the first head occurred chiefly in Bengal (20), in the United Provinces (19), and in the Punjab (24). In Bengal and the United Provinces the increase was due to large sales of stationery to State Railways, and in the Punjab to the realisation in 1903-4 of amounts due from the North-Western Railway in 1902-3. The increase under *Other Press Receipts* was due to excess receipts from the Civil Engineering College Press in the United Provinces (21) and in the Punjab (50), owing partly to a change of classification under which the cost of mill-made paper is credited to this head instead of to Jails (see para. 125), and partly to larger receipts for work done by the Secretariat Press for the Irrigation Department. The short receipt under *Sale of Gazettes, etc.*, in the United Provinces was partly compensated by an increase in India from higher sales of Woodman's Digest of Indian Law Cases. The decrease in the United Provinces was due to a considerable reduction in the prices of forms and to the printing of forms for Municipal Boards in local presses. The improvement over the actuals of the previous year occurred under all the heads noticeably under *Receipts from Sale of Stationery* in Bengal, the United Provinces and the Punjab.

XXIV.—Exchange.

Sterling Amounts.				Credit + or Debit — to Exchange.		
	1903-4.				1903-4.	
Budget.	Revised.	Accounts.		Budget.	Revised.	Accounts.
17,619,3	17,487,8	17,399,7	Net Expenditure in England . .	...	+8,74	+7,99
37,7	302,5	287,3	Guaranteed Companies	+1,72	+1,47	+1,72
			Subsidised and other Companies—			
38,7	50,7	33,1	Southern Mahratta and Mysore . .	+1,86	+36	+89
—253,1	—220,0	—221,9	Indian Midland	—1,12	—1,21	—1,20
—18,2	—33,9	—40,5	Bengal-Nagpur	—7	—8	—9
5,0	3,2	3,1	Bengal Central . . .	...	...	...
5,7	20,1	19,7	Rohilkhand-Kumaon	...	+1	+1
84,7	82,2	81,7	Assam-Bengal	...	+4	+4
—130,3	—113,0	—113,5	Burma	...	—6	—5
			Total Subsidised and other Companies	+67	—94	—40
			Remittance Accounts—			
—351,0	592,5	593,9	East Indian Railway Advances . .	...	+29	+27
200,0	170,2	154,2	Rajputana-Malwa Railway Advances .	...	+8	+7
—118,4	131,9	122,3	South Indian Railway do. . .	...	+7	+5
29,4	140,6	147,1	Bengal and North-Western Railway Advances.	...	+7	+7
178,3	549,7	541,6	Great Indian Peninsula Railway . .	...	+28	+25
—1,037,3	—2,260,4	—1,434,9	Miscellaneous	—2	—1,90	—1,25
			Total Remittance Accounts .	—2	—1,11	—54
			Total in Rupees .	+2,37	+8,16	+8,77
				£	£	£
			Total in Sterling .	+15,8	+54,4	+58,4

168. The actuals under this head vary with the average rate of exchange, and variations in the sterling transactions of the Railways.

169. The Budget was calculated at an average rate of 16*d.* the Rupee, but the actual average rate proved to be slightly better, *viz.*, 16·049*d.* This accounted for the net credit of 7,99 under *Net Expenditure* in England. Under *Subsidised Companies*, the only noticeable difference occurred under Southern Mahratta and Mysore. This was due principally to the inclusion in the accounts of a debit to exchange arising out of the adjustment at the old contract rate (12 R = 1 £) of a remittance on account of the

Section E.—MISCELLANEOUS—*continued.*

XXIV.—Exchange—*concluded.*

Southern Mahratta Railway, which was converted in the Budget Estimate at the new contract rate of 15 R = 1 £. The sterling transactions of the Railways under *Remittance Accounts* are now adjusted in the Indian accounts at the official rate of 16*d.* the rupee, and hence the credits or debits to exchange on their account vary with the average rate of the year. The large excess under *Miscellaneous* was also due chiefly to the difference between the average rate actually obtained and the rate (1 £ = 15 R) adopted in the Budget.

XXV.—Miscellaneous.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Gain by Exchange on Transactions in India.	Accounts . 1902-3	...	...	21	...	...	...	...	...	...	...	2	23
	Budget . 1903-4	...	...	12	...	...	...	...	...	...	...	4	16
	Revised . 1903-4	...	...	...	...	...	...	...	...	...	...	1	1
	Accounts . 1903-4	...	...	...	...	...	...	...	...	...	...	1	1
Premium on Bills.	Accounts . 1902-3	2,07	1	1	22	...	35	5	6	3	16	43	3,39
	Budget . 1903-4	1,39	1	...	20	...	30	5	5	3	18	60	2,87
	Revised . 1903-4	1,90	1	...	20	...	36	6	4	2	25	44	3,28
	Accounts . 1903-4	1,98	1	...	22	...	37	6	4	2	26	44	3,40
Unclaimed Deposits.	Accounts . 1902-3	26	22	16	22	...	6,02	36	67	4	98	58	9,51
	Budget . 1903-4	25	25	12	20	10	5,33	45	63	5	52	30	8,20
	Revised . 1903-4	15	23	16	20	...	6,98	47	63	5	52	46	9,85
	Accounts . 1903-4	16	14	17	8	..	7,78	95	1,20	...	76	35	11,59
Government Audit Fees.	Accounts . 1902-3	37	15	4	45	2	70	50	...	...	21	15	2,59
	Budget . 1903-4	30	11	3	44	2	57	45	...	...	24	18	2,34
	Revised . 1903-4	30	16	1	46	2	55	40	...	...	24	16	2,30
	Accounts . 1903-4	32	13	3	45	1	67	37	...	...	19	18	2,38
Contributions .	Accounts . 1902-3	...	46	8	1	4	64	6	32	5	78	4	2,48
	Budget . 1903-4	...	46	16	...	5	58	6	59	4	76	7	2,77
	Revised . 1903-4	...	45	16	...	3	63	6	37	5	78	2,13	4,66
	Accounts . 1903-4	...	45	14	...	3	63	8	40	4	78	2,35	4,90
Rents . .	Accounts . 1902-3	7	31	...	5,27	19	35	96	8	...	5,88	1	13,12
	Budget . 1903-4	8	19	1	5,10	22	32	1,06	6	...	4,96	1	12,01
	Revised . 1903-4	7	19	...	5,23	24	32	1,06	13	...	6,00	1	13,25
	Accounts . 1903-4	6	21	1	5,17	24	34	1,11	13	...	5,64	1	12,92
Miscellaneous Fees, Fines, and Forfeitures.	Accounts . 1902-3	60	...	...	18	...	33	1	10	1	57	12	1,92
	Budget . 1903-4	58	1	...	15	...	21	1	11	1	61	8	1,77
	Revised . 1903-4	62	1	...	18	...	35	1	10	1	59	13	2,00
	Accounts . 1903-4	68	2	...	16	1	42	1	11	1	58	10	2,10
Extraordinary Items.	Accounts . 1902-3	...	...	...	...	8	...	51	...	82	...	6	1,47
	Budget . 1903-4	...	...	...	...	5	...	...	...	64	...	1	70
	Revised . 1903-4	...	...	...	...	5	...	...	...	55	...	5	65
	Accounts . 1903-4	...	...	...	...	4	...	1	...	59	...	5	69
Other Items .	Accounts . 1902-3	1,36	1,98	89	26	11	4,01	47	3,26	72	91	1,04	15,01
	Budget . 1903-4	4,43	64	1,20	4,18	11	3,92	35	1,87	66	1,15	3,43	21,94
	Revised . 1903-4	1,47	1,11	1,25	1,23	11	3,71	56	2,73	80	59	1,08	14,64
	Accounts . 1903-4	1,42	1,39	1,55	78	12	3,64	50	2,73	81	52	1,35	14,81
TOTAL IN RUPEES.	Accounts . 1902-3	4,73	3,13	1,39	6,61	44	12,40	2,92	4,49	1,67	9,49	2,45	49,72
	Budget . 1903-4	7,03	1,67	1,64	10,27	55	11,29	2,43	3,31	1,43	8,42	4,72	52,76
	Revised . 1903-4	4,51	2,16	1,58	7,50	45	12,90	2,62	4,00	1,48	8,97	4,47	50,64
	Accounts . 1903-4	4,62	2,35	1,90	6,89	45	13,85	3,09	4,61	1,47	8,73	4,84	52,80

		Total India, equivalent in Sterling.	England.	Total, including England.
		£	£	£
TOTAL IN STERLING.	Accounts . 1902-3	331,5	6,9	338,4
	Budget . 1903-4	351,7	2,5	354,2
	Revised . 1903-4	337,6	7,4	345,0
	Accounts . 1903-4	352,0	13,0	365,0

170. There were variations in the actuals as compared with the Estimates under most of the minor heads, but the total receipts in India under the major head closely agreed with the Budget Estimates. The result exceeded the actuals of the last year by 3,08. As compared with the Budget the increases under *Premium on Bills* (53), *Unclaimed Deposits* (3,39), *Contributions* (2,13), *Rents* (91), and *Miscellaneous Fees, etc.*, (33), were counterbalanced by short receipts under *Gain by Exchange* (15) and *Other Items*

Section E.—MISCELLANEOUS—*concluded.*

XXV.—Miscellaneous—*concluded.*

(7,13). The large increase under *Premium on Bills* in India, was due to an unexpected demand for telegraphic transfers in connection with the Burma rice trade. Receipts under *Unclaimed Deposits* are always liable to variations. The excess under *Contributions* in Bombay was caused by the refund of the capital cost of the Telegraph line from Manmad to Malegaon, and of the value of stores of the Malegaon-Dhulia line, which were taken over by the Telegraph Department. The increase under *Rents* was mainly due to recovery of rents from Choultries in Madras. The increase under *Miscellaneous Fees, etc.*, occurred principally in India and Bengal. The increase in India was due to excess receipts from fees for patents, and that in Bengal to excess recoveries of fees for survey of Tea Lands and to other receipts. Under *Other Items*, the actual receipts fell short of the Estimate by 7,13. The decrease in India was chiefly due to the non-realisation of 2,64, out of 2,88, provided in the Estimates, in connection with the Delhi Coronation Durbar, in Burma to the outbreak of anthrax amongst elephants in the Kheddas, and in Bombay to a postponement of a recovery of 3,12 from the Barsi Light Railway Company. The increase over the actuals of the previous year was caused chiefly by an excess recovery of 1,76 under *Unclaimed Deposits* in Bengal, and of 2,31 under *Contributions* in Bombay as explained above.

171. The increase in the receipts in England (£10,5) was chiefly due to fines and penalties incurred by contractors in providing Stores.

Section E.—MISCELLANEOUS.

1902-3. Accounts.		1903-4. Budget.	Revised.	Accounts.
R		R	R	R
	EXPENDITURE—			
3,15,42	India (Rupee figures) . .	2,76,84	2,90,91	2,97,47
£		£	£	£
2,102,8	Equivalent in Sterling . .	1,845,6	1,939,4	1,983,1
2,391,2	England	2,394,8	2,369,8	2,366,5
4,494,0	TOTAL .	4,240,4	4,309,2	4,349,6

172. The total expenditure in this section exceeded the Budget Estimate by £109,2 or R16,38, but fell short of the actuals of the previous year by £144,4 or R21,66. As compared with the Budget, there was a saving of £15,3 or R2,29 under Territorial and Political Pensions, chiefly due to lapses by deaths, and to grants remaining undrawn; of £19,7 or R2,95 under Civil Furlough and Absentee Allowances, due to absentee allowances of Civil Officers payable in England; of £12,9 or R1,94 under Superannuation Allowances and Pensions, owing mainly to a decrease in England under Civil Service Annuity Funds, partly counterbalanced by an increase in the pensions of officers of the Uncovenanted Service. There were excesses of £12,7 or R1,90 under Stationery and Printing, due mainly to increased charges in England on account of the new Telegraph Word Code, and for Stores for India, and of £144,4 or R21,66 under Miscellaneous caused by heavy Remittance Charges, by increased charges under Special Commissions of Enquiry, by heavy remissions of irrecoverable *takavi* advances in the Central Provinces, and in Bombay, by grants to Municipalities in Assam, by the write-off of the loan issued for the purchase of the steam tug *Gekko* in Bengal, and by contributions in aid of Municipal balances in Madras.

173. As compared with the actuals of the previous year, there was a decrease of £13,2 or R1,98 under Territorial and Political Pensions, due to increased payment to the Maharaja of Benares, to extra payments of Wasika pensions, and to larger payments in the previous year to the members of the family of the late Maharaja Dhuleep Singh in England; of £5,8 or R87 in the absentee allowances of officers in England; and of £21,0 or R3,15 under Stationery and Printing, owing chiefly to large purchases of Stationery for Printing Presses and State Railways, and for the Delhi Coronation Durbar in 1902-3. The decrease of £145,0 or R21,75 under Miscellaneous, due chiefly to the remission in 1902-3 of irrecoverable *takavi* advances in Bombay, and to the payment of the liabilities of Berar for Local Funds, etc., taken over by Government, was counterbalanced, to some extent, by increases in the Central Provinces and in the Punjab, owing to larger remissions of irrecoverable *takavi* advances in 1903-4. The usual growth of expenditure in pension charges accounted for the increase of £40,6 or R6,09 under Superannuation Allowances and Pensions.

27.—Territorial and Political Pensions.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Territorial and Political Pensions.	Accounts . 1902-3	1,01	2,18	...	...	8	10,57	8,30	1,29	71	5,94	5,52	35,60
	Budget . 1903-4	1,01	2,30	31	...	9	10,33	8,01	1,16	59	6,34	5,91	36,05
	Revised . 1903-4	1,00	2,28	26	...	8	9,82	7,70	1,21	59	5,04	6,14	34,12
	Accounts 1903-4	1,24	2,27	27	...	7	9,96	7,71	1,14	56	5,16	5,60	33,98
Charitable Allowance.	Accounts . 1902-3	36	...	...	1,27	...	6	57	77	4	2	1	3,10
	Budget . 1903-4	36	...	3	1,31	...	7	62	76	3	2	3	3,23
	Revised . 1903-4	37	...	2	1,29	...	7	61	71	3	2	1	3,13
	Accounts 1903-4	34	...	1	1,27	...	6	57	70	4	1	1	3,01

Section E.—MISCELLANEOUS—*continued.*

27.—Territorial and Political Pensions—*concluded.*

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
TOTAL IN RUPEES.	Accounts . 1902-3	1,37	2,18	...	1,27	8	10,63	8,87	2,06	75	5.96	5.53	38,70
	Budget . 1903-4	1,37	2,30	34	1,31	9	10,40	8,63	1,92	62	6,36	5,94	39,28
	Revised . 1903-4	1,37	2,28	28	1,29	8	9,89	8,31	1,92	62	5,06	6.15	37,25
	Accounts 1903-4	1,58	2,27	28	1,27	7	10,02	8,28	1,84	60	5.17	5,61	36,99

		Total India, equivalent in Sterling.	England.	Total, including England.
		£	£	£
TOTAL IN STERLING	Accounts . 1902-3	258,0	12,6	270,6
	Budget . 1903-4	261,9	10,8	272,7
	Revised . 1903-4	248,4	10,8	259,2
	Accounts . 1903-4	246,6	10,8	257,4

174. The Indian expenditure fell short of the Budget Estimate, and the actuals of the preceding year by 2,29 and 1,71, respectively. All the Provinces, except India, contributed to the savings, which were due mainly to lapses by deaths, and also, in some cases, to grants remaining undrawn. The largest saving in Madras was due to the death of Her Highness the Nawab Khair-un-nissa Begum, who was in receipt of a pension of 73 per annum. The excess in India (21) was caused by the adjustment of pensions hitherto paid from the Civil Treasury, Hyderabad. The same causes, as also a payment to the Maharaja of Benares, and an extra payment of Wasika pensions in 1902-03, accounted for the decrease over the actuals of the previous year. The excess of 21 (Imperial) in India awaits the sanction of the Government of India.

175. The excess in England in the previous year was chiefly due to larger payments to the members of the family of the late Maharaja Dhuleep Singh.

28.—Civil Furlough and Absentee Allowances.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R		R	R	R
3	India	7	3	—1
...	Berar	1	...	...
...	Assam	...	3	2
1	Bengal	1	1	...
1	United Provinces of Agra and Oudh	...	2	2
...	Madras	1	1	1
1	Bombay	2	1	...
6	TOTAL IN RUPEES	12	11	4
£		£	£	£
4	Equivalent in Sterling	8	7	3
244.0	England	257.5	237.5	238,3
244,4	TOTAL INCLUDING ENGLAND	258,3	238.2	238,6

176. The Indian expenditure showed a saving of 8 as compared with the Budget, chiefly due to over-estimate. The minus figure in India was due to the recovery of the share of furlough allowance of an officer lent to the Dholepore State. The charge in the United Provinces represents the Government share of leave allowances of an Engineer in the employ of the Cawnpore Municipality, and that in Assam the leave allowance of the late Comptroller, Hyderabad; these await the sanction of the Government of India.

177. The saving in England occurred in the Absentee Allowances of Civil Officers.

29.—Superannuation Allowances and Pensions.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Superannuation and Retired Allowances.	Accounts . 1902-3	6,01	3,82	1,64	4,25	1,24	24,89	23,20	12,19	80	17,49	21,05	1,16,58
	Budget . 1903-4	6,27	4,26	1,78	4,46	1,30	25,73	23,78	12,87	81	17,95	22,02	1,21,23
	Revised . 1903-4	6,00	4,20	1,81	4,57	1,31	25,79	23.58	12,87	89	18,14	22,29	1,21,45
	Accounts . 1903-4	6,13	4,16	1,73	4,67	1,30	25,94	23,65	12,74	87	18,19	22,37	1,21,75

Section E.—MISCELLANEOUS—*continued.*

29.—Superannuation Allowances and Pensions—*continued.*

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Compassionate Allowances.	Accounts . 1902-3	10	5	...	...	1	16	21	26	5	24	44	1,52
	Budget . 1903-4	11	5	...	...	1	15	25	24	6	25	44	1,56
	Revised . 1903-4	11	4	...	...	1	15	21	28	8	25	42	1,55
	Accounts . 1903-4	12	3	...	...	1	14	21	29	9	23	43	1,55
Gratuities	Accounts . 1902-3	5	4	1	7	1	7	11	11	1	15	30	93
	Budget . 1903-4	3	2	1	7	2	9	11	13	1	13	14	76
	Revised . 1903-4	3	2	2	10	2	12	12	8	4	19	21	95
	Accounts . 1903-4	8	3	3	13	3	12	11	8	4	18	14	97
Military Orphan and Medical Retiring Funds.	Accounts . 1902-3	1	1	...	3	2	34	13	15	1	3	5	78
	Budget . 1903-4	...	1	...	3	1	36	13	14	1	4	4	77
	Revised . 1903-4	...	1	...	4	1	35	13	16	6	3	6	85
	Accounts . 1903-4	...	...	...	3	4	38	14	16	5	3	6	89
Pensions of the Military Fund.	Accounts . 1902-3	2	...	...	...	...	5	24	...	...	27	11	69
	Budget . 1903-4	3	...	...	...	...	14	22	...	...	18	10	67
	Revised . 1903-4	2	...	...	...	...	7	25	...	...	19	11	64
	Accounts . 1903-4	3	...	...	...	...	4	27	...	...	18	12	64
Pensions of the Civil Funds.	Accounts . 1902-3	4	2	...	...	...	...	1	1	...	5	...	13
	Budget . 1903-4	13	1	...	...	...	2	1	...	...	7	3	27
	Revised . 1903-4	2	2	...	...	...	...	1	2	...	7	1	15
	Accounts . 1903-4	1	1	...	...	...	...	1	1	...	6	2	12
Other Charges	Accounts . 1902-3	7	...	11	...	...	...	1	5	13	30	1	68
	Budget . 1903-4	...	...	15	1	...	...	...	6	13	30	1	66
	Revised . 1903-4	5	...	16	1	...	...	...	6	13	28	1	70
	Accounts . 1903-4	8	1	15	...	...	3	...	8	13	26	1	75
TOTAL IN RUPEES.	Accounts . 1902-3	6,30	3,94	1,76	4,35	1,28	25,51	23,91	12,77	1,00	18,53	21,96	1,21,31
	Budget . 1903-4	6,57	4,35	1,94	4,57	1,34	26,49	24,50	13,44	1,02	18,92	22,78	1,25,92
	Revised . 1903-4	6,23	4,29	1,99	4,72	1,35	26,48	24,30	13,47	1,20	19,15	23,11	1,26,29
	Accounts . 1903-4	6,45	4,24	1,91	4,83	1,38	26,65	24,39	13,36	1,18	19,13	23,15	1,26,67

		Total India, equivalent in Sterling.	England.	Total, including England.
		£	£	£
TOTAL IN STERLING	Accounts . 1902-3	808,7	2,006,8	2,815,5
	Budget . 1903-4	839,5	2,029,5	2,869,0
	Revised . 1903-4	841,9	2,020,5	2,862,4
	Accounts . 1903-4	844,4	2,011,7	2,856,1

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Excess over Budget Grant	Imperial	...	3	4	...	3	...	5	3	16	...	4	38
	Provincial	1	...	...	26	1	25	...	...	...	23	33	1,09
Excess sanctioned by Imperial Government	Imperial	...	...	...	...	...	...	...	...	...	...	...	...
	Provincial	...	...	...	...	...	...	...	...	...	...	...	...
Excess sanctioned by Provincial Government	Imperial	...	...	4	...	...	..	...	...	...	...	...	4
	Provincial	...	...	...	26	1	25	...	...	...	23	33	108
Excess awaiting sanction of Imperial Government	Imperial	...	3	...	...	3	...	5	3	16	...	4	34
	Provincial	1	...	...	...	...	...	...	...	...	...	...	1

178. The Indian expenditure exceeded the Budget Estimate by 75, and the actuals of the previous year by 5,36. The major portion of the excess occurred under *Superannuation and Retired Allowances*, and was due to the usual growth of expenditure in pension charges. The variations in Berar and Bombay, were also partly due to the transfer of Berar pensions to Bombay with effect from 1st April 1903.

179. The following statement shows the growth of pension charges during the last six years:—

	R
1898-99	1,01,87
1899-1900	1,06,24
1900-1901	1,09,17
1901-1902	1,12,15
1902-1903	1,16,58
1903-1904	1,21,75

Section E.—MISCELLANEOUS—*continued.*

29.—Superannuation Allowances and Pensions—*concluded.*

180. The decrease under *Pensions of the Civil Funds* in India (12) was due to the small number of pensioners resident in India, while the excess under *Other Charges* in India was on account of pensions under the Indian Civil Service Family Pension Regulations which was not foreseen in the Estimate.

181. In England the decrease 17,8 occurred mainly in Civil Service Annuity Funds, partly counterbalanced by an increase in the pensions of officers of the Uncovenanted Service.

30.—Stationery and Printing.

			India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Stationery Office at the Presidency.	Accounts	1902-3	...	...	...	...	...	1,86	..	...	...	48	33	2,67
	Budget	1903-4	...	...	...	...	...	1,93	...	...	...	45	34	2,72
	Revised	1903-4	...	...	...	...	...	1,79	...	...	...	46	33	2,58
	Accounts	1903-4	...	...	...	...	...	1,91	...	...	...	44	33	2,68
Purchase of Stationery.	Accounts	1902-3	1	6	...	18	7	28,59	66	1,12	19	81	6,17	37,86
	Budget	1903-4	1	7	...	21	9	26,18	73	1,15	19	82	6,16	35,61
	Revised	1903-4	1	7	...	21	6	22,60	67	1,11	23	3,31	5,70	33,97
	Accounts	1903-4	1	8	...	22	6	22,46	65	1,18	21	2,74	5,86	33,47
Government Presses.	Accounts	1902-3	7,16	80	23	3,51	78	4,08	3,18	1,95	23	3,58	4,47	29,97
	Budget	1903-4	5,80	94	55	4,13	82	3,98	3,43	2,07	22	3,71	4,37	30,08
	Revised	1903-4	7,60	96	27	3,96	67	3,94	3,22	2,16	29	4,14	4,40	31,61
	Accounts	1903-4	8,34	97	22	4,05	68	3,84	3,47	2,19	23	4,03	4,27	32,29
Stationery supplied from Central Stores.	Accounts	1902-3	—29,06	90	38	3,05	29	7,25	4,16	1,01	10	6,23	5,69	...
	Budget	1903-4	—27,49	1,01	36	3,02	36	6,03	3,81	1,32	13	6,35	5,10	...
	Revised	1903-4	—28,42	1,01	36	3,02	37	7,03	4,04	1,22	12	6,05	5,20	...
	Accounts	1903-4	—27,74	1,16	18	2,73	36	6,15	4,17	1,31	18	6,03	4,87	...
Stationery supplied to Postal, Telegraph, and Census Departments.	Accounts	1902-3	—2,85	...	...	...	...	...	...	...	...	...	...	—2,85
	Budget	1903-4	—2,85	...	...	...	...	...	...	...	...	...	...	—2,85
	Revised	1903-4	—2,70	...	...	...	...		...	...	...	...	...	—2,70
	Accounts	1903-4	—2,65	...	...	...	...	...	...	...	...	...	...	—2,65
Other Charges	Accounts	1902-3	8	3	2	...	...	40	36	70	6	84	12	2,61
	Budget	1903-4	16	3	4	...	1	41	35	70	18	1,46	12	3,46
	Revised	1903-4	8	7	3	1	...	40	35	62	12	1,13	12	2,93
	Accounts	1903-4	9	9	2	6	...	40	41	60	7	1,31	13	3,18
Lump alteration.	Accounts	1902-3	...	...	...	...	...	...	...	...	...	...	...	...
	Budget	1903-4	—6	...	...	...	...	...	...	...	...	...	—10	—16
	Revised	1903-4	—1	...	...	...	...	...	...	...	...	—9	...	—10
	Accounts	1903-4	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL IN RUPEES.	Accounts	1902-3	—24,66	1,79	63	6,74	1,14	42,18	8,36	4,78	58	11,94	16,78	70,26
	Budget	1903-4	—24,37	2,05	95	7,36	1,28	38,53	8,32	5,24	72	12,79	15,99	68,86
	Revised	1903-4	—23,44	2,11	66	7,20	1,10	35,76	8,28	5,11	76	15,00	15,75	68,29
	Accounts	1903-4	—21,95	2,30	42	7,06	1,10	34,76	8,70	5,28	69	15,15	15,46	68,97

			Total India, equivalent in Sterling.	England.	Total, including England.
			£	£	£
TOTAL IN STERLING	Accounts	1902-3	468,4	102,3	570,7
	Budget	1903-4	459,0	78,0	537,0
	Revised	1903-4	455,3	85,7	541,0
	Accounts	1903-4	459,8	89,9	549,7

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Excess over Budget Grant	Imperial	..	...	...	...	...	...	...	...	...	1,94	...	1,94
	Provincial		25	...	...	...	...	38	4	...	42	...	1,09
Excess sanctioned by Imperial Government	Imperial	...	...	...	...	...	...	...	...	...	1,94	...	1,94
	Provincial	...	4	...	...	...	...	...	...	...	...	...	4
Excess sanctioned by Local Government	Provincial	...	21	...	...	...	...	38	4	...	42	...	1,05
Excess awaiting sanction of the Imperial Government	Imperial	...	...	...	...	...	...	...	...	...	...		...
	Provincial	...	...	...	...	...	...	...	...	...	...	...	...

Section E.—MISCELLANEOUS—*continued.*

30.—Stationery and Printing—*concluded.*

182. The expenditure in India exceeded the Estimate by 11, but fell short of last year's actuals by 1,29. The excess over the Estimate was chiefly due to an increase (2,21) under *Government Presses*, mainly in India, on account of small recoveries for cost of printing work done for the Postal, Telegraph and Census Departments, counterbalanced to a great extent, by a net saving (2,14) under *Purchase of Stationery*, produced by decreases in Bengal (3,72) and Bombay (30), and an increase (1,92) in Madras. The savings in Bengal and Bombay were chiefly due to smaller purchase of stationery for Central Stores, and the excess in Madras, to the purchase from Indian mills of stationery, formerly obtained from the Store Department of the India Office. Under *Stationery supplied from Central Stores*, the Budget was exceeded in the Central Provinces (15), Assam (6), Bengal (12), the United Provinces (36), the North-West Frontier Province (5), and Madras (28). The excess in the Central Provinces was due to large supplies of stationery to the Jail and Secretariat Presses, partly in consequence of the amalgamation of Berar; in the United Provinces, to extra supplies of paper required by the Superintendent of the Government Press for printing departmental forms; and in Madras, to the supply to the Survey and Civil Works Department of an unusually large quantity of lithographic drawing and section papers and other articles for special works and projects, to the issue of certain papers passed on the previous year's indent, and to a larger issue of type-writing machines. As compared with the actuals of the previous year the decrease occurred almost entirely under *Purchase of Stationery*, chiefly in Bengal, where the purchase of stationery in 1902-03 for Printing Presses and State Railways was exceptionally high, and the demand for the Delhi Coronation Durbar was also large. The decrease was counterbalanced by an increase in Madras in stationery purchased from local mills as stated above. The net decrease under this head was partly counterbalanced by an increase under *Government Presses*, mainly in India, owing to the amalgamation of the Military Department Press with the Central Press.

183. The excess in England was due to larger indents from India than was provided for, and to a charge of £1,8 on account of the new Telegraph Word Code.

32.—Miscellaneous.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Allowances and Rewards.	Accounts. 1902-3	9	2	...	36	4	13	5	4	6	10	16	1,05
	Budget . 1903-4	2	2	...	39	4	10	5	6	4	11	16	99
	Revised . 1903-4	9	4	1	37	5	12	9	6	6	8	21	1,18
	Accounts. 1903-4	9	4	...	33	5	12	10	8	2	8	27	1,18
Remittance Charges.	Accounts. 1902-3	68	6	69	47	31	47	71	37	4	59	43	4,82
	Budget 1903-4	36	12	18	25	25	60	65	35	4	51	45	3,76
	Revised . 1903-4	1,03	0	4	45	21	50	74	39	20	62	48	4,72
	Accounts. 1903-4	1,12	6	3	56	9	45	77	43	34	49	48	4,82
Charitable Donations.	Accounts. 1902-3	9	3	...	16	3	1,13	28	5	1	55	83	3,16
	Budget . 1903-4	8	3	...	4	5	1,30	33	6	...	61	83	3,33
	Revised . 1903-4	8	9	...	3	3	1,25	28	7	1	61	87	3,32
	Accounts. 1903-4	8	2	...	3	3	1,26	28	8	...	61	84	3,23
Rewards for Destruction of Wild Animals.	Accounts. 1902-3	1	17	1	33	16	8	10	4	1	15	6	1,12
	Budget . 1903-4	1	18	5	30	18	15	11	7	1	19	6	1,31
	Revised . 1903-4	1	22	3	32	15	12	10	4	1	15	4	1,19
	Accounts 1903-4	2	21	3	32	14	7	9	4	1	15	3	1,11
Petty Establishments.	Accounts. 1902-3	3	13	40	1,47	20	33	23	1,88	12	3,23	6	8,08
	Budget . 1903-4	2	11	55	1,60	21	33	28	1,67	18	3,55	9	8,59
	Revised . 1903-4	2	12	55	1,55	22	36	25	1,73	15	3,33	7	8,35
	Accounts. 1903-4	2	19	50	1,52	24	69	24	1,77	18	3,27	7	8,69
Special Commissions of Enquiry.	Accounts. 1902-3	2,52	6	...	7	6	...	14	21	1	29	12	3,48
	Budget . 1903-4	95	...	...	...	...	5	2	...	...	10	...	1,12
	Revised . 1903-4	1,85	. .	...	2	...	10	...	...	...	1	1	1,99
	Accounts. 1903-4	1,78	...	...	2	...	9	...	...	...	...	1	1,90
Irrecoverable Loans written off.	Accounts. 1902-3	...	40	2	...	...	18	1,50	2,60	...	10	26,76	31,56
	Budget . 1903-4	...	1,00	...	1	...	6	5	6,91	...	5	2,12	10,20
	Revised . 1903-4	...	12,00	...	6	...	12	10	6,44	...	10	2,00	20,82
	Accounts. 1903-4	64	12,13	1	5	...	1,06	12	6,49	...	7	8,63	29,20
Rents, Rates, and Taxes.	Accounts. 1902-3	22	3	...	26	3	33	...	...	...	8	1,36	2,31
	Budget . 1903-4	24	1	...	28	3	34	...	...	...	7	1,49	2,46
	Revised . 1903-4	24	2	1	26	3	31	...	...	...	8	1,53	2,48
	Accounts. 1903-4	24	1	2	26	3	31	...	...	...	8	1,53	2,48

Section E.—MISCELLANEOUS—*continued.*

32.—Miscellaneous—*continued.*

			India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Extraordinary Items.	Accounts	1902-3	1	...	15,31	...	...	...	...	...	...	...	...	15,32
	Budget	1903-4	...	...	...	...	...	...	...	...	...	...	1	1
	Revised	1903-4	1	...	...	...	...	...	...	...	...	...	...	1
	Accounts	1903-4	...	...	...	...	...	...	...	...	...	...	...	...
Other Items	Accounts	1902-3	2,87	27	8	5,51	16	1,91	61	32	15	1,35	96	14,19
	Budget	1903-4	1,31	1,12	8	4,71	3	87	32	32	1	82	1,30	10,89
	Revised	1903-4	1,30	1,07	7	5,52	62	1,55	27	32	4	2,71	1,44	14,91
	Accounts	1903-4	92	1,14	8	4,25	59	26	29	29	12	2,83	1,42	12,19
TOTAL IN RUPEES	Accounts	1902-3	6,52	1,17	16,51	8,63	99	4,56	3,62	5,51	40	6,44	30,74	85,09
	Budget	1903-4	2,69	2,59	86	7,58	79	3,80	1,81	9,44	28	6,01	6,51	42,66
	Revised	1903-4	4,63	13,62	71	8,58	1,31	4,43	1,83	9,05	47	7,69	6,65	58,97
	Accounts	1903-4	4,91	13,80	67	7,34	1,17	4,31	1,89	9,18	67	7,58	13,28	64,80

			Total India, equivalent in Sterling.	England.	Total, including England.
			£	£	£
TOTAL IN STERLING	Accounts	1902-3	567,3	25,5	592,8
	Budget	1903-4	284,4	19,0	303,4
	Revised	1903-4	393,1	15,3	408,4
	Accounts	1903-4	432,0	15,8	447,8

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Excess over Budget.	Imperial	193	...	...	31	...	...	12	8	38	...	5	2,87
	Provincial	...	11,27	...	...	54	67	...	...	1	1,58	6,72	20,79
Excess sanctioned by Imperial Government.	Imperial	75	...	...	...	...	...	...	...	...	...	5	80
	Provincial	...	11,00	...	...	...	...	...	...	...	...	...	11,00
Excess sanctioned by Provincial Government.	Provincial	...	27	...	...	54	67	...	...	1	1,58	6,72	9,79
Excess awaiting sanction of Imperial Government.	Imperial	1,18	...	...	31	...	...	12	8	38	...	...	2,07
	Provincial	...	...	...	...	...	...	...	...	...	...	...	...

184. The Indian expenditure exceeded the Budget by 22,14, but fell short of the actuals of the previous year by 20,29. The excess over the Budget occurred chiefly under *Remittance Charges, Special Commissions of Enquiry, Irrecoverable Loans written off*, and *Other Items.* The decrease, as compared with the previous year, occurred under *Special Commissions of Enquiry, Irrecoverable Loans written off, Extraordinary Items*, and *Other Items.*

185. Under *Remittance Charges* the excess in India (76) was chiefly due to heavy remittances from the Currency Office, and in Burma (31), to numerous and large remittances which were not anticipated in the Budget. The excess of 78 under *Special Commissions of Enquiry* was mainly due to the charge for the Police Commission having exceeded the Budget by 13, and to the absence of provisions in the India Estimate for the Salt Committee (58), for the European Hill Schools Committee, and for other minor Commissions. Additional grants aggregating 68 were sanctioned in the Finance Department to meet the expenditure in connection with the Salt Committee and the European Hill School Committee: the provision of 10 was not utilised in Madras. The excess under *Irrecoverable Loans written off* was due chiefly to the write-off of the irrecoverable *takavi* advances in Ajmer (64), for which no provision was made in the Estimate, to the write-off in Bengal of the balance (87) of the loan issued for the purchase of the steam tug *Gekko*, and to large remissions in Bombay (6,51) and in the Central Provinces (11,13) against the additional grant of 11,00 sanctioned in Government of India Finance Department letter No. 5410-A., dated 3rd September 1903. Under *Other Items*, the excess of 1,30 was the net result of increases in Assam (56), Madras (2,01), and Bombay (12), and savings in India (39), Burma (46), and Bengal (61). The transfer of grants to Municipalities (52) and an increase (3) in the subsidy for the Gauhati-Shillong Tonga Service, mainly accounted for the excess in Assam. The increase in Madras was chiefly caused by the payment of a contribution (2,21) by the Local Government in aid of Municipal balances. The increase in Bombay was due to charges on account of destitute pilgrims, owing to Bombay having been declared

Section E.—MISCELLANEOUS—*concluded.*

32.—Miscellaneous—*concluded.*

the port of embarkation, to a net payment under Lapsed Deposits, and to rewards to two Civilians for Passing in Persian and Sanscrit, counterbalanced by savings under Interest on Guaranteed Loans to Native States, owing to the omission of the States to prefer their claims in time. The decreases in India and Burma were due to over-estimates under Miscellaneous and Unforeseen Charges and Khedda charges respectively; that in Bengal to a larger deduction from charges under subscription to periodicals in adjustment of supplies to the several departments in previous years, and to smaller expenditure under Contribution and Miscellaneous and Unforeseen Charges. The Revised Estimate included 87 for the write-off of the *Gekko* loan under contribution instead of under the appropriate head Irrecoverable Temporary Loans written off. As compared with the actuals of the previous year, the large decrease in Bombay (18,13) under *Irrecoverable Loans written off* for remission in *takavi* advances was to a great extent counterbalanced by excesses of 11,73 in the Central Provinces, as explained above, and of 3,89 for remissions in the Punjab. In Berar the accounts for 1902-3 included 15,31 under *Extraordinary Items* for liabilities of Berar taken over by Government on account of balances of Local Funds, etc., in consequence of its transfer to the British Government.

186. In England there was a decrease of £3,2 as compared with the Budget Estimate, which was chiefly due to small payments for stores lost in transit to India.

Section F.—FAMINE RELIEF AND INSURANCE.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R	EXPENDITURE—	R	R	R
1,46,95	India (Rupee figures)	1,49,93	1,29,07	1,32,51
£		£	£	£
979,7	Equivalent in Sterling	999,5	860,5	883,4
2,9	England	5	22,7	22,3
982,6	TOTAL	1,000,0	883,2	905,7

187. When the Budget Estimate was framed, the Central Provinces was the only Province in which it was considered necessary to make a provision for direct Famine Relief, and 15,00 was accordingly provided on that account, with a small provision of 30 for the Punjab. There was also 47,93 assigned for the construction of Protective Railways (23,00) and Irrigation Works (24,93), and 86,70 was reserved for the Reduction or Avoidance of Debt. The distress proved less severe and extensive than was expected, which resulted in a considerable saving in expenditure and in the application of a larger amount for the Reduction or Avoidance of Debt. The increase under the last head would have been greater but for a net charge of 14,14 on the revenues (shown under the Railway Revenue Account) on account of the Bengal Nagpur and Indian Midland Railways, which was not anticipated in the Budget.

188. The following statement shows the total amount chargeable to this grant, and its distribution:—

Famine Relief and Insurance.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R		R	R	R
48,23	33. Famine Relief	15,30	3,06	3,05
24	34. Construction of Protective Railways	23,00	15,74	11,23
13,77	35. Construction of Protective Irrigation Works . .	24,93	22,31	21,59
84,71	36. Reduction or Avoidance of Debt . . .	86,70	87,96	96,64
1,46,95	TOTAL .	1,49,93	1,29,07	1,32,51
£		£	£	£
979,7	Equivalent in Sterling	999,5	860,5	883,4
2,9	England	5	22,7	22,3
982,6	TOTAL .	1,000,0	883,2	905,7

Railway Revenue Account.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
17,4	Net charges on account of Bengal Nagpur Railway .	...	98,8	73,4
...	" " " Indian Midland Railway .	...	18,0	20,9
17,4	TOTAL .	...	116,8	94,3
1,000,0	GRAND TOTAL .	1,000,0	1,000,0	1,000,0

33.—Famine Relief.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R		R	R	R
5,80	India	...	...	...
2,25	Central Provinces	15,00	3,05	3,05
2	United Provinces of Agra and Oudh	...	...	...
17	Punjab	30	...	—2
39,99	Bombay	..	1	2
48,23	TOTAL .	15,30	3,06	3,05
£		£	£	£
321,5	Equivalent in Sterling	102,0	20,4	20,4

189. The distress in the Central Provinces proved less severe and extensive than was expected.

Section F.—FAMINE RELIEF AND INSURANCE—*continued.*

34.—Construction of Protective Railways.

1902-3. Accounts.			1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R			R	R	R
		INDIA—			
8	MADRAS	Bellary-Royadrug Railway	7,00	8,74	4,18
8	MADRAS	Hospet-Kottur Railway	8,00	3,08	3,11
5	MADRAS	Tirupatur-Krishnagiri Railway	4,58	2,48	2,51
3	MADRAS	Morappur-Dharmapuri Railway	3,42	1,44	1,43
24		TOTAL	23,00	15,74	11,23
£			£	£	£
1,6		Equivalent in sterling	153,3	105,0	74,8
...		ENGLAND	...	22,2	21,8
1,6		GRAND TOTAL	153,3	127,2	96,6

190. The short outlay as compared with the Budget Estimate, was due to progress of work being slower than anticipated.

35.—Construction of Protective Irrigation Works.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R		R	R	R
1,45	INDIA	1,53	1,51	1,49
	CENTRAL PROVINCES—			
25	Works for which Capital and Revenue accounts are kept	6,31	4,40	3,99
1,57	Works for which neither Capital nor Revenue accounts are kept	1,69	1,10	1,39
	BENGAL—			
84	Dhaka Canal	50	78	79
2,71	Tribeni Canal	5,00	2,71	2,47
4	Works for which neither Capital nor Revenue accounts are kept	...	1	1
	UNITED PROVINCES—			
31	Betwa Canal	1,03	1,17	1,07
...	Ken Canal	...	50	39
13	Works for which neither Capital nor Revenue accounts are kept	12	13	11
	NORTH-WEST FRONTIER PROVINCE—			
29	Swat River Canal	60	32	3
	MADRAS—			
58	Rushikulya project	40	40	44
1,94	Works for which neither Capital nor Revenue accounts are kept	2,85	5,88	5,95
	BOMBAY—			
2	Nira Canal	12	7	7
5	Mhasvad tank	2	1	1
...	Chankapur tank	51	89	95
1,29	Shetphal tank	10	14	11
57	Maladevi tank	1,28	4	3
...	Visapur Tank	50	...	...
1,73	Works for which neither Capital nor Revenue accounts are kept	2,37	2,25	2,29
13,77	TOTAL INDIA	24,93	22,31	21,59
£		£	£	£
91,9	Equivalent in Sterling	166,2	148,7	143,9
2,9	EXPENDITURE IN ENGLAND	5	5	5
94,8	GRAND TOTAL	166,7	149,2	144,4

Section F.—FAMINE RELIEF AND INSURANCE—*concluded.*

35.—Construction of Protective Irrigation Works—*concluded.*

191. The actuals were less than the Budget by 3,34, due to smaller expenditure than was anticipated in nearly all the provinces except the United Provinces and Madras. In the latter, additional expenditure was incurred on the investigation of irrigation projects. The actuals of the year exceeded those of the previous year by 7,82, due chiefly to larger expenditure on tank works in the Central Provinces, and on investigating irrigation projects in Madras.

36.—Reduction or Avoidance of Debt.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R		R	R	R
84,71	India	86,70	87,96	96,64
£		£	£	£
564,7	Equivalent in Sterling	578,0	586,4	644,3

192. The charge under this head represents as usual the balance of the Famine Insurance grant left after meeting the expenditure on the relief of famine and the construction of Protective works.

Section H.—RAILWAYS.

193. The following is a general statement of the Revenue Account, taking the gross figures for Guaranteed Railways instead of the net figures shown in the Finance and Revenue Accounts:—

	1903-4.				
	State Railways.	Guaranteed Railways.	Subsidized Companies.	Miscellaneous.	TOTAL.
	R	R	R	R	R
GROSS RECEIPTS—					
India	30,86,45	2,99,01	4,89	...	33,90,35
	£	£	£	£	£
Equivalent in Sterling	20,576,3	1,993,4	32,6	...	22,602,3
England	3	...	7,2	...	7,5
TOTAL RECEIPTS	20,576,6	1,993,4	39,8	...	22,609,8
CHARGES—	R	R	R	R	R
INDIA—					
Working Expenses	15,07,11	1,57,79	...	...	16,64,90
Surplus Profits	49,61	15,28	...	...	64,89
Interest	5,29,01	2,29	...	...	5,31,30
Land and Supervision	...	3	4,57	...	4,60
Miscellaneous Railway Expenditure	...	...	...	8,16	8,16
TOTAL INDIA	20,85,73	1,75,39	4,57	8,16	22,73,85
	£	£	£	£	£
Equivalent in Sterling	13,904,9	1,169,2	30,5	54,4	15,159,0
ENGLAND—	£	£	£	£	£
Interest	2,552,7	1,032,8	...	...	3,585,5
Annuities	3,004,6	...	...	...	3,004,6
TOTAL ENGLAND	5,557,3	1,032,8	...	...	6,590,1
TOTAL CHARGES	19,462,2	2,202,0	30,5	54,4	21,749,1
NET GAIN OR LOSS TO GOVERNMENT—					
	£	£	£	£	£
1903-1904	+1,114,4	—*208,6*	+ 9,3	— *54,4*	+ 860,7
1902-1903	+ 451,6	—*171,6*	+ 7,9	— *58,9*	+ 229,0
1901-1902	+1,154,6	—*249,2*	+20,3	— *79,1*	+ 846,6
1900-1901	+ 819,4	—*451,7*	+5,5	— *48,1*	+ 325,1
1899-1900	+ 747,1	—*617,1*	—*10,7*	— *42,6*	+ 76,7

194. These figures show that the net result of the working of all Railways was a gain of £860,7 after meeting all charges for interest, annuities, etc., which, compared with the gain in the previous year, shows an increase of £631,7 or R94,75. Under Receipts there was an increase of £1,537,6 or R2,30,64, due mainly to additional mileage opened, to general development of traffic on the larger railway systems, and to heavy wheat and grain traffic on the North-Western, East Indian and Great Indian Peninsula Railways. The total charges were larger by £905,9 or R1,35,88, of which R94,12 consists of an increase in working expenses, due partly to heavy repairs and renewals of stock and permanent-way and partly to the heavier traffic worked, and £238,1 or R35,71 represent higher charges for Interest and Annuity, due to the increased Capital employed on construction of railways.

Section H.—RAILWAYS—RECEIPTS.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R		R	R	R
	RECEIPTS—			
30,17,37	India	30,49,36	32,14,80	32,32,56
£		£	£	£
20,115,8	Equivalent in Sterling . .	20,329,1	21,432,0	21,550,4
18,1	England	4,2	7,4	7,5
20,133,9	TOTAL .	20,333,3	21,439,4	21,557,9

195. The following are the items comprised in this group, particulars of which are given in the succeeding statements :—

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R		R	R	R
	India—			
28,70,61	State Railways (gross) .	29,05,71	30,67,10	30,86,45
1,41,93	Guaranteed Companies (net) .	1,37,75	1,42,07	1,41,22
4,83	Subsidized Companies . .	5,90	5,63	4,89
30,17,37	TOTAL INDIA .	30,49,36	32,14,80	32,32,56
£		£	£	£
20,115,8	Equivalent in Sterling .	20,329,1	21,432,0	21,550,4
	England—			
2	State Railways (gross) . .	2	2	3
17,9	Subsidized Companies . .	4,0	7,2	7,2
18,1	TOTAL ENGLAND .	4,2	7,4	7,5
20,133,9	GRAND TOTAL .	20,333,3	21,439,4	21,557,9

196. *State Railways.*—The gross receipts under India for the year 1903-04 show an increase compared with the actuals of the previous year, of 2,15,84. The variations on the more important railways were as under :—

Increases (+)		Decreases (—)	
East Indian	34,34	Rajputana Malwa . .	30,58
Eastern Bengal	11,92	Indian Midland . .	12,25
North Western . . .	1,02,71		
Oudh and Rohilkhand . .	4,85		
Bengal Nagpur	20,58		
Bengal and North-Western and Tirhoot	19,48		
Southern Mahratta . . .	2,19		
South Indian	12,84		
Burma Railways	14,40		
Great Indian Peninsula .	22,66		
Other State Railways—Imperial	11,90		
" " " Provincial	1		
" " " Local .	79		
	2,58,67		42,83
		Net increase .	2,15,84

197. There was an improvement in the earnings of all the more important railway systems with the exception of the Rajputana Malwa and Indian Midland Railways. The decrease was due on the Rajputana Malwa Railway (30,58) to a fall in traffic in grains and cotton, owing to a smaller demand for grains and to the production of cotton being below the average; on the Indian Midland Railway (12,25)

Section H.—RAILWAYS—RECEIPTS—*continued.*

to there having been special traffic in the previous year connected with the Delhi manœuvres and Durbar, and to a fall in traffic in cotton, food-grains and oilseeds. The principal increases were due: on the East Indian Railway (34,34) chiefly to recovery from the previous falling-off in coal traffic; on the Eastern Bengal State Railway (11,92) to the opening of the Kaunia-Dhubri Extension, and a larger traffic in grain, pulse and jute; on the North-Western Railway (1,02,71) chiefly to a large export traffic in wheat and also to additional mileage open; on the Oudh and Rohilkhand Railway (4,85) to a large pilgrim traffic and the opening of the Allahabad-Fyzabad Railway; on the Bengal Nagpur Railway (20,58) to general development of traffic and additional open mileage; on the Bengal and North-Western Railway (19,48) to large exports in food-grains and seeds, to additional mileage opened during the year and development of traffic on the new extensions; on the South Indian Railway (12,84) to general development of traffic; on the Burma Railways (14,40) to further improvement in traffic on the old sections of the line and the opening of new extensions; on the Great Indian Peninsula Railway (22,66) to improved conditions generally in connection with ordinary passenger traffic and to a heavy increase in traffic in wheat and linseed.

198. Compared with the Budget Estimate there was a net gain of 1,80,74 made up of the following gains and losses :—

Gains (+)		Losses (—)	
East Indian	26,45	Rajputana Malwa	37,64
Eastern Bengal	12,14	Bengal Nagpur	9,04
North Western	1,10,87	Indian Midland	10,14
Oudh and Rohilkhand	5,12		
Bengal and North-Western and Tirhoot	17,68		
Southern Mahratta	2,31		
South Indian	13,89		
Burma Railways	11,07		
Great Indian Peninsula	35,52		
Other Railways—Imperial	2,11		
" Provincial	4		
" Local	36		
	2,37,56		56,82
		Net gain	1,80,74

199. The gains and losses were due generally to the same causes as accounted for the variations compared with the actuals of the previous year. In the case of the Bengal Nagpur Railway the loss was due to a decrease in coaching traffic.

200. *Guaranteed Railways.*—The total net receipts were only slightly less than those of the previous year; they exceeded the Budget Estimate by 3,47 due mainly to an increase on the Madras Railway caused by more favourable goods traffic than was anticipated.

Section H.—RAILWAYS—RECEIPTS—*continued.*

XXVI and 38.—State Railways—Gross Receipts and Working Expenses.

Accounts, 1902-3.			Capital Outlay to 31st March 1904.	Railways.	Budget, 1903-4.			Revised, 1903-4.			Accounts, 1903-4.		
Gross Receipts.	Working Expenses.	Net.			Gross Receipts.	Working Expenses.	Net.	Gross Receipts.	Working Expenses.	Net.	Gross Receipts.	Working Expenses.	Net.
R	R	R	R		R	R	R	R	R	R	R	R	R
				India—									
				Imperial.									
6,74,11	2,40,91	4,33,20	61,43,53	East Indian	6,82,00	2,35,00	4,47,00	7,05,00	2,32,85	4,72,15	7,08,45	2,38,78	4,69,67
1,75,22	88,84	86,38	16,36,72	Eastern Bengal	1,75,00	92,50	82,50	1,88,00	1,00,00	88,00	1,87,14	99,98	87,16
2,49,94	1,18,31	1,31,63	15,82,04	Rajputana-Malwa (*a*)	2,57,00	1,24,00	1,33,00	2,20,00	1,11,00	1,09,00	2,19,36	1,11,22	1,08,14
4,18,16	2,42,94	1,75,22	57,49,84	North-Western	4,10,00	2,40,00	1,70,00	5,17,00	2,56,00	2,61,00	5,20,87	2,64,99	2,55,88
1,35,27	65,35	69,92	18,44,93	Oudh & Rohilkhand	1,35,00	67,50	67,50	1,40,00	68,50	71,50	1,40,12	70,31	69,81
1,45,38	73,90	71,48	25,37,61	Bengal-Nagpur	1,75,00	85,00	90,00	1,61,00	84,95	76,05	1,65,96	86,17	79,79
1,02,20	80,27	21,93	(*b*)5,09,32	Bengal and North-Western and Tirhoot	1,04,00	79,00	25,00	1,19,00	86,50	32,50	1,21,68	87,89	33,79
90,11	46,17	43,94	11,08,02	Indian Midland	88,00	43,30	44,70	78,00	38,73	39,27	77,86	39,02	38,84
65,62	41,18	24,44	9,96,16	Southern Mahratta	65,50	44,00	21,50	67,00	42,15	24,85	67,81	41,72	26,09
1,09,05	45,76	63,29	10,36,55	South Indian	1,08,00	57,65	50,35	1,21,00	53,00	68,00	1,21,89	52,24	69,65
1,26,67	72,63	54,04	13,16,03	Burma	1,30,00	73,00	57,00	1,42,00	84,68	57,32	1,41,07	84,85	56,22
4,35,86	2,21,23	2,14,63	41,57,06	Great Indian Peninsula	4,23,00	2,10,00	2,13,00	4,55,00	2,30,73	2,24,27	4,58,52	2,31,18	2,27,34
27,27,59	13,37,49	13,90,10	2,86,17,81	Total	27,52,50	13,50,95	14,01,55	29,13,00	13,89,09	15,23,91	29,30,73	14,08,35	15,22,38
				Other Railways, Imperial.									
...	...	...	35,39	Nilgiri	3,00	2,25	75	2,80	2,00	80	2,75	2,01	74
70	30	40	1,46,48	Tinnevelly-Quilon	2,66	1,46	1,20	2,00	92	1,08	2,04	90	1,14
5,05	2,91	2,14	39,63	Jodhpur Hyderabad (British Section)	5,20	2,95	2,25	6,00	3,25	2,75	5,83	3,21	2,62
32	25	7	2,37	Palanpur-Deesa	40	28	12	30	22	8	28	22	6
3,46	1,75	1,71	31,04	Bhopal	3,60	1,65	1,95	3,75	1,85	1,90	3,77	1,86	1,91
6,75	4,45	2,30	14,70	Warora Colliery	7,00	4,40	2,60	5,45	3,82	1,63	5,53	3,82	1,71
3,02	1,49	1,53	11,74	Bezwada Extension	2,85	1,25	1,60	3,07	1,53	1,54	3,07	1,53	1,54
21,10	18,62	2,48	11,69,54	Assam-Bengal	24,50	19,50	5,00	25,00	20,00	5,00	25,88	20,81	5,07
13,25	7,72	5,53	1,31,91	Bengal Central	13,50	7,50	6,00	15,25	9,83	5,42	15,06	10,01	5,05
14,54	6,77	7,77	1,16,76	Lucknow-Bareilly	14,25	6,80	7,45	14,25	6,95	7,30	14,39	6,05	7,64
4,72	2,93	1,79	59,08	Guntakal-Mysore Frontier	4,50	2,90	1,60	5,00	3,00	2,00	5,17	3,05	2,12
16,42	10,49	5,93	1,59,01	Mysore	15,00	10,20	4,80	15,50	10,00	5,50	15,66	9,57	6,09
44,54	30,07	14,47	6,30,11	North-East line, Madras Railway.	47,00	26,00	21,00	45,50	31,35	14,15	46,04	29,72	16,32
2,41	1,08	1,33	27,65	Brahmaputra-Sultanpur	2,40	1,08	1,32	2,60	1,17	1,43	2,70	1,21	1,49
2,54	1,27	1,27	26,35	Hardwar-Dehra	2,75	1,38	1,37	2,65	1,33	1,32	2,65	1,33	1,32
1,38,82	90,10	48,72	26,07,82	Total other Railways, Imperial	1,48,61	89,60	59,01	1,49,12	97,22	51,90	1,50,72	95,90	54,82
28,66,41	14,27,59	14,38,82	3,12,25,63	Total	29,01,11	14,40,55	14,60,56	30,62,12	14,86,31	15,75,81	30,81,45	15,04,25	15,77,20
				Surplus Profits and share of net earnings, etc.									
...	42	—42	...	Bengal-Nagpur	...	...	...	...	5	—5	...	4	—4
...	7	—7	...	Indian Midland	...	...	...	...	2	—2	...	2	—2
...	20,54	—20,54	...	East Indian	...	21,00	—21,00	...	23,15	—23,15	...	23,49	—23,49
...	6	—6	...	Rajputana-Malwa (*a*)	...	...	...	...	...	...	...	...	...
...	1,42	—1,42	...	Bengal Central	...	1,50	—1,50	...	1,27	—1,27	...	1,25	—1,25
...	73	—73	...	Lucknow-Bareilly	...	70	—70	...	55	—55	...	60	—60
...	5,81	—5,81	...	Southern Mahratta	...	5,25	—5,25	...	6,35	—6,35	...	6,37	—6,37
...	1,40	—1,40	...	Mysore	...	1,20	—1,20	...	1,50	—1,50	...	1,46	—1,46
...	5,53	—5,53	...	South Indian	...	4,35	—4,35	...	8,25	—8,25	...	8,30	—8,30
...	4,69	—4,69	...	Burma	...	5,00	—5,00	...	4,32	—4,32	...	4,32	—4,32
...	2,93	—2,93	...	Great Indian Peninsula	...	2,50	—2,50	...	3,27	—3,27	...	3,27	—3,27
	23	—23	...	Brahmaputra-Sultanpur	...	22	—22	...	25	—25	...	26	—26
...	21	—21	...	Hardwar-Dehra	...	22	—22	...	23	—23	...	23	—23
...	44,04	—44,04	...	Total Surplus Profits, etc.	...	41,94	—41,94	...	49,21	—49,21	...	49,61	—49,61
28,66,41	14,71,63	13,94,78	3,12,25,63	Total Imperial	29,01,11	14,82,49	14,18,62	30,62,12	15,35,52	15,26,60	30,81,45	15,53,86	15,27,59
				Provincial.									
88	83	5	9,07	Jorhat	85	75	10	88	80	8	89	80	9
88	83	5	9,07	Total Provincial	85	75	10	88	80	8	89	80	9
				Local.									
3,32	1,62	1,70	45,64	Mayavaram-Mutupet	3,75	2,25	1,50	4,10	2,05	2,05	4,11	2,06	2,05
28,70,61	14,74,08	13,96,53	3,12,80,34	Total India	29,05,71	14,85,49	14,20,22	30,67,10	15,38,37	15,28,73	30,86,45	15,56,72	15,29,73
£	£	£	£		£	£	£	£	£	£	£	£	£
19,137,4	9,827,2	9,310,2	208,535,6	Equivalent in Sterling	19,371,4	9,903,3	9,468,1	20,447,4	10,255,8	10,191,6	20,576,3	10,378,1	10,198,2
				England—									
2	...	2	...	East Indian	2	...	2	2	..	2	3	...	3
...	...		...	Indian Midland	...	...	...	...	...	...	...	...	...
19,137,6	9,827,2	9,310,4	208,535,6	GRAND TOTAL	19,371,6	9,903,3	9,468,3	20,447,6	10,255,8	10,191,8	20,576,6	10,378,1	10,198,5

(*a*) Includes the Godhra-Rutlam-Nagda Railway.
(*b*) Outlay on Tirhoot Railway.

N

Section H.—RAILWAYS—RECEIPTS—*continued.*

STATE RAILWAYS—IMPERIAL.

East Indian Railway.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R		R	R	R
	EARNINGS—			
2,09,68	Coaching	2,04,00	2,08,00	2,07,91
4,57,92	Goods	4,67,00	4,84,00	4,85,44
6,54	Miscellaneous and Suspense	11,03	13,03	15,13
6,74,14	TOTAL	6,82,03	7,05,03	7,08,48

201. Compared with the actuals of the previous year there was an increase of 34,34, due mainly to improvement in coal and wheat traffic, which also accounted for the increase of 26,45 on the Budget Estimate.

Eastern Bengal Railway.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R		R	R	R
	EARNINGS—			
61,72	Coaching	60,50	66,80	66,77
1,00,46	Goods	1,03,20	1,[illegible]8,60	1,07,08
13,04	Miscellaneous and Suspense	11,30	12,60	13,29
1,75,22	TOTAL	1,75,00	1,88,00	1,87,14

202. Compared with the actuals of the previous year there was an improvement in receipts of 11,92. The increase of 5,05 under *Coaching* was due to general expansion of traffic, owing mainly to the opening of the Kaunia-Dhubri extension and development of traffic with the Bengal and North-Western Railway *via* Katihar. The increase of 6,62 under *Goods* was chiefly attributable to larger traffic in grain, pulse and jute owing to favourable production and better market demands. The increase of 12,14 on the Budget Estimate was caused by unexpected improvement in traffic.

Rajputana Malwa Railway.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R	EARNINGS—	R	R	R
72,55	Coaching	70,00	72,00	72,08
1,70,49	Goods	1,83,00	1,42,90	1,41,92
6,90	Miscellaneous and Suspense	4,00	5,10	5,36
2,49,94	TOTAL	2,57,00	2,20,00	2,19,36

203. Compared with the actuals of the previous year the receipts show a decrease of 30,58, due to a large falling off in traffic in grains and cotton, owing in the case of the former to a smaller demand than in the previous year, when partial famine prevailed in Guzerat, Kathiawar and Rajputana, and in the case of the latter to the production being below the average. The same causes accounted for the decrease of 37,64 as compared with the Budget Estimate.

Section H.—RAILWAYS—RECEIPTS—*continued.*

STATE RAILWAYS—IMPERIAL—*continued.*

North-Western Railway.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R	EARNINGS—	R	R	R
1,49,15	Coaching	1,50,00	1,59,00	1,59,65
2,62,42	Goods	2,52,00	3,52,00	3,55,32
6,59	Miscellaneous and Suspense	8,00	6,00	5,90
4,18,16	TOTAL	4,10,00	5,17,00	5,20,87

204. Compared with the actuals of the previous year there was a very large increase of 1,02,71. The increase of 10,50 in *Coaching* traffic was due to two fairs held at Hardwar and Phulgu, the opening of new lines and an improved passenger train service, while the increase of 92,90 under *Goods* was due chiefly to wheat traffic for export to Europe; there were also increases in export of grain and pulse, cotton and oil seeds, and in the importation of Austrian sugar. The increase of 1,10,87 on the Budget Estimate was attributable to the same causes.

Oudh and Rohilkhand Railway.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R		R	R	R
	EARNINGS—			
56,03	Coaching	55,50	61,40	61,52
65,85	Goods	65,20	65,30	64,91
13,39	Miscellaneous and Suspense	14,30	13,30	13,69
1,35,27	TOTAL	1,35,00	1,40,00	1,40,12

205. The receipts exceeded those of the previous year by 4,85, and were the highest on record for the Oudh and Rohilkhand Railway. The increase, which fell mainly under *Coaching* traffic, was due to a larger pilgrim traffic to Hardwar owing to the *Kumbh mela*, to the removal of plague restrictions, and to the opening of the Allahabad-Fyzabad Railway. The increase of 5,12 on the Budget Estimate was attributable to the same causes.

Bengal-Nagpur Railway.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R		R	R	R
	EARNINGS—			
57,85	Coaching	70,00	59,50	60,96
79,46	Goods	97,35	94,50	96,96
8,07	Miscellaneous and Suspense	7,65	7,00	8,04
1,45,38	TOTAL	1,75,00	1,61,00	1,65,96

206. Compared with the actuals of the previous year the receipts show an improvement of 20,58, due to general development of traffic, the working of the Midnapur-Jherriah Railway for a whole year, and the opening to traffic of the Gondia-Nempur Section from the 18th April 1903. The decrease of 9,04, compared with the Budget, was due to *Coaching* traffic having fallen short of expectations.

Section H.—RAILWAYS—RECEIPTS—*continued.*

STATE RAILWAYS—IMPERIAL—*continued.*

Bengal and North-Western and Tirhoot Railways.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R	EARNINGS—	R	R	R
44,13	Coaching	43,90	51,40	52,29
49,20	Goods	48,80	56,80	58,48
8,87	Miscellaneous and Suspense	11,30	10,80	10,91
1,02,20	TOTAL	1,04,00	1,19,00	1,21,68

207. The receipts were better than those of the previous year by 19,48 due to larger exports of food grains and seeds, to additional mileage opened during the year, and to the development of traffic on the new extensions. The same causes generally accounted for the increase of 17,68 on the Budget Estimate.

Indian Midland Railway.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R	EARNINGS—	R	R	R
30,85	Coaching	27,00	29,26	29,67
67,17	Goods	68,85	57,00	55,82
1,92	Miscellaneous and Suspense	1,15	1,74	2,46
99,94	TOTAL	97,00	88,00	87,95
9,83	*Deduct*—Bhopal Railway earnings	*9,00*	*10,00*	*10,09*
90,11	Net Indian Midland Railway proper	88,00	78,00	77,86

208. The earnings show a falling off of 12,25, compared with the actuals of the previous year. The decrease of 1,18 under *Coaching* traffic is attributable to the special traffic in the previous year in connection with the Delhi manœuvres and Durbar, and that of 11,35 under *Goods* traffic to a fall in traffic in cotton, food-grains and oil seeds. To the latter cause is attributable the decrease of 10,14 as compared with the Budget Estimate.

Southern Mahratta Railway.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R	EARNINGS—	R	R	R
23,00	Coaching	23,22	24,32	24,05
40,74	Goods	41,00	42,60	43,95
1,88	Miscellaneous and Suspense	1,28	8	—19
65,62	TOTAL	65,50	67,00	67,81

209. Compared with the actuals of the previous year there was an improvement in receipts of 2,19. The increase of 1,05 under *Coaching* was mainly due to traffic attracted by two large fairs at Hubli and Mantur, while that of 3,21 under *Goods* is attributable to the better facilities offered to merchants in the booking of goods direct to Europe *viâ* Mormugao Harbour, as well as to the new inwards traffic in the shape of coal from Calcutta, kerosine oil from Burmah and Permanent-way material from Home for the Famine Feeder lines received *viâ* Mormugao Harbour. The same causes generally accounted for the increase of 2,31 compared with the Budget Estimate.

South Indian Railway.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R	EARNINGS—	R	R	R
58,99	Coaching	59,00	64,00	64,56
48,47	Goods	47,75	53,75	53,97
1,59	Miscellaneous and Suspense	1,25	3,25	3,36
1,09,05	TOTAL	1,08,00	1,21,00	1,21,89

210. Compared with the actuals of the previous year the receipts were better by 12,84, chiefly due to general development of traffic throughout the line. The period under review includes the earnings of the Pamban Branch for the whole year against only eight months of the previous year. The general development of traffic in excess of anticipations accounts also for the increase of 13,89 over the Budget Estimate.

Section H.—RAILWAYS—RECEIPTS—*continued.*

STATE RAILWAYS—IMPERIAL—*concluded.*

Burma Railways.

1902-3. Accounts. R		1903-4. Budget. R	1903-4. Revised. R	1903-4. Accounts. R
	EARNINGS—			
57,99	Coaching	58,00	69,15	69,37
66,24	Goods	69,40	70,25	69,12
2,44	Miscellaneous and Suspense	2,60	2,60	2,58
1,26,67	TOTAL	1,30,00	1,42,00	1,41,07

211. Compared with the actuals of the previous year, the receipts for 1903-04 show an improvement of 14,40. Under *Coaching* there was an increase of 11,38 mainly in 3rd class traffic, due to development of traffic on the old sections of the line, and the opening up of new extensions, while *Goods* traffic was better by 2,88 owing to improved traffic in the principal articles of General Merchandise. Compared with the Budget Estimate the increase of 11,07 was due generally to the operation of the same causes beyond anticipations.

Great Indian Peninsula Railway.

1902-3. Accounts. R		1903-4. Budget. R	1903-4. Revised. R	1903-4. Accounts. R
	EARNINGS—			
1,08,83	Coaching	1,00,00	1,14,90	1,15,80
3,23,68	Goods	3,19,35	3,36,30	3,37,08
3,35	Miscellaneous and Suspense	3,65	3,80	5,64
4,35,86	TOTAL	4,23,00	4,55,00	4,58,52

212. Compared with the actuals of the previous year the receipts show an improvement of 22,66. Under *Coaching* the increase of 6,97, was due to general improvement in ordinary passenger traffic, while the increase of 13,40 under *Goods* was due to heavy traffic in wheat and linseed. These improvements in traffic in lieu of the falling off anticipated account for the increase of 35,52 over the Budget Estimate.

Other State Railways—Imperial.

1902-3. Accounts. R	1903-4. Budget. R	1903-4. Revised. R	1903-4. Accounts. R
1,38,82	1,48,61	1,49,12	1,50,72

213. Compared with the actuals of the previous year there was a net increase in receipts of 11,90, made up of increases aggregating 14,17 and decreases 2,27. The principal increases were,—2,75 in connection with the Nilgiri Railway: the line was purchased by Government in January 1903; but the Revenue transactions for the three months ending 31st March 1903 were adjusted on the 30th June 1903; 1,34 on the Tinnevelly-Quilon Railway, owing to development of traffic; 4,78 on the Assam-Bengal Railway, owing mainly to improvements under *Coaching* and *Goods* traffic; 1,81 on the Bengal Central Railway, due principally to a large jute traffic, and 1,50 on the North-East Line, Madras Railway, mainly due to traffic being uninterrupted throughout the year, while during the previous year there were breaches on the line consequent on heavy floods. The decrease of 1,22 on the Warora Colliery, was caused by a reduction in the demand and sale of coal owing to an outbreak of plague in Warora Town. The actuals exceeded the Budget Estimate by 2,11, made up of increases to the extent of 5,63, of which the principal were 1,38 on the Assam-Bengal Railway and 1,56 on the Bengal Central Railway, due to unexpected improvement in *Coaching* and *Goods* traffic on both lines, and of decreases to the extent of 3,52, of which the principal was 1,47 on the Warora Colliery attributable to the causes mentioned above.

Section H.—RAILWAYS—RECEIPTS—*continued.*

STATE RAILWAYS—PROVINCIAL.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R		R	R	R
88		85	88	89

214. These figures relate to the Jorhat State Railway.

STATE RAILWAYS—LOCAL.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R		R	R	R
3,32		3,75	4,10	4,11

215. These figures relate to the Mayavaram-Mutupet Railway.

XXVII.—Guaranteed Companies—Net Traffic Receipts.

Accounts, 1902-3. Gross Receipts.	Accounts, 1902-3. Working Expenses.	Accounts, 1902-3. Net.	Guaranteed Railway Companies.	Budget, 1903-4. Gross Receipts.	Budget, 1903-4. Working Expenses.	Budget, 1903-4. Net.	Revised, 1903-4. Gross Receipts.	Revised, 1903-4. Working Expenses.	Revised, 1903-4. Net.	Accounts, 1903-4. Gross Receipts.	Accounts, 1903-4. Working Expenses	Accounts, 1903-4. Net.	Guaranteed interest, 1903-04.	Percentage of working expenses on receipts.
R	R	R		R	R	R	R	R	R	R	R	R	R	
1,60,12	78,25	81,87	Bombay, Baroda and Central India	1,60,00	78,00	82,00	1,67,50	84,00	83,50	1,68,07	86,35	81,72	72,80	51'38
1,20,68	61,69	58,99	Madras . .	1,16,50	62,50	54,00	1,25,40	68,40	57,00	1,27,77	69,95	57,82	84,40	54'76
1,87	80	1,07	Ditto Extensions	3,00	1,25	1,75	3,00	1,43	1,57	3,17	1,49	1,68		47'00
2,82,67	1,40,74	1,41,93	Total .	2,79,50	1,41,75	1,37,75	2,95,90	1,53,83	1,42,07	2,99,01	1,57,79	1,41,22	1,57,20	52'77
£	£	£		£	£	£	£	£	£	£	£	£	£	
1,884,5	938,3	946,2	Equivalent in Sterling.	1,863,4	945,0	918,4	1,972,7	1,025,6	947,1	1,993,4	1,051,9	941,5	1,048,0	

Gross Receipts.

216. The receipts of the Bombay, Baroda and Central India Railway were better than those of the previous year by 7,95, due, in the case of *Coaching* traffic, to the more prosperous condition of the people and the consequent increase in travelling in connection with marriages and attendance at religious fairs and festivals, and in the case of *Goods* traffic to an improvement in general merchandise traffic chiefly in raw cotton, wheat, piece goods and oil seeds. On the Madras Railway the increase of 7,09 was chiefly under *Goods* traffic. The increase of 1,30 on the extensions was due to the development of traffic. The same causes accounted generally for the increases on the Budget Estimate.

Working Expenses.

217. The working expenses of the Bombay, Baroda and Central India Railway exceeded those of the previous year by 8,10, due chiefly to the large fall in the earnings of the Rajputana-Malwa Railway throwing a larger proportion of the gross expenses of the entire system on the Company's section. The increase of 8,26, as compared with the actuals of the previous year in the case of the Madras Railway, was due to heavier renewals of permanent way and heavier repairs and renewals of locomotive and carriage and wagon stock, increased working expenses due to development of traffic, and the rise in price of coal. The increases on the Budget Estimate were attributable to the same causes.

Section H.—RAILWAYS—RECEIPTS—*concluded.*

XXVIII.—Subsidized Companies (Repayment of Advances of Interest).

2,53	Mysore Railway	3,57	3,13	2,47
2,30	Tinnevelly-Quilon Railway (Native State Section)	2,31	2,50	2,42
...	Ahmedabad-Dholka Railway	2	..	...
4,83	TOTAL INDIA	5,90	5,63	4,89
£		£	£	£
32,2	Equivalent in Sterling	39,3	37,5	32,6
	ENGLAND—			
1,0	Rohilkhand-Kumaon Railway	1,0	1,2	1,2
16,9	Southern Punjab Railway	3,0	6,0	6,0
50,1	TOTAL	43,3	44,7	39,8

218. The credits under India represent the amounts recoverable from the Mysore and Travancore Durbars and from the Ahmedabad-Dholka Railway Company. The recovery from the Mysore Durbar is in settlement of the net charge for interest paid to the Southern Mahratta Railway Company in connection with the Mysore Railway. The details of the amounts are as follow:—

	MYSORE RAILWAY—			
7,20	Interest on Capital	7,20	7,20	7,18
13	*Less*—Charge for interest borne by Government for the unexpended balance of the Capital retained in its hands	*3*	*7*	*8*
7,07		7,17	7,13	7,10
4,54	Net receipts	3,60	4,00	4,63
2,53	Net charge for interest recoverable from the Mysore Durbar	3,57	3,13	2,47

The recovery from the Travancore Durbar is on account of:—

(i) interest on so much of the South Indian Railway debentures as has been raised for the Native State Section of the Tinnevelly-Quilon Railway, and

(ii) interest on Government advances, *i.e.*, on outlay in excess of the amount of debenture capital raised in respect of the section.

The recovery due from the Ahmedabad-Dholka Railway Company, represents interest and dividends on the shares aggregating R59,900 allotted to Government in respect of survey expenditure and the value of famine earthwork at normal rates, which is treated as a Government share in the undertaking. No recovery was made during the year under review.

219. The credits under England represent the amounts received from the Rohilkhand-Kumaon and Southern Punjab Railway Companies, in settlement of the Government share of the surplus profits of those Railways.

Section H.—RAILWAYS—EXPENSES.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R	EXPENDITURE—	R	R	R
20,04,93	India	20,47,43	20,99,19	21,16,06
£		£	£	£
13,366,3	Equivalent in Sterling	13,649,5	13,994,6	14,107,1
6,538,7	England	6,642,9	6,590,2	6,590,1
19,905,0	TOTAL	20,292,4	20,584,8	20,697,2

220. The expenditure exceeded the Budget Estimate by £404,8 and the actuals of the previous year by £792,2. The following figures detail the expenditure under the several heads:—

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R	STATE RAILWAYS—	R	R	R
	India—			
14,74,08	Working Expenses	14,85,49	15,38,37	15,56,72
4,72,78	Interest on Debt	4,91,78	4,95,57	4,95,21
26,23	Interest on Advances	29,55	29,65	29,52
3,04	Interest on Capital Deposits	3,96	4,34	4,28
19,76,13	TOTAL INDIA	20,10,78	20,67,93	20,85,73
£		£	£	£
13,174,3	Equivalent in Sterling	13,405,1	13,786,2	13,904,9
	England—			
1,143,5	Interest on Debt	1,140,4	1,140,4	1,140,4
2,999,2	Annuities	3,003,9	3,004,6	3,004,6
218,9	Interest on Advances	218,9	218,9	218,9
1,150,2	Interest on Capital Deposits	1,233,0	1,193,5	1,193,4
5,511,8	TOTAL ENGLAND	5,596,2	5,557,4	5,557,3
18,686,1	TOTAL STATE RAILWAYS	19,001,3	19,343,6	19,462,2
	GUARANTEED COMPANIES—			
R	India—	R	R	R
12,39	Surplus Profits, etc.	14,19	15,19	15,31
1,25	Interest	1,59	2,28	2,29
13,64	TOTAL INDIA	15,78	17,47	17,60
£		£	£	£
90,9	Equivalent in Sterling	105,2	116,5	117,3
	England—			
1,026,9	Interest	1,046,7	1,032,8	1,032,8
1,117,8	TOTAL GUARANTEED RAILWAYS	1,151,9	1,149,3	1,150,1
	SUBSIDIZED COMPANIES—			
R	India—	R	R	R
6,33	Land and Subsidy	11,92	5,33	4,57
£		£	£	£
42,2	Equivalent in Sterling	79,5	35,5	30,5
R	MISCELLANEOUS RAILWAY	R	R	R
8,84	EXPENDITURE	8,95	8,46	8,16
£		£	£	£
58,9	Equivalent in Sterling	59,7	56,4	54,4
19,905,0	GRAND TOTAL EXPENDITURE	20,292,4	20,584,8	20,697,2

Section H.—RAILWAYS—EXPENSES—*continued.*

38.—State Railways—Working Expenses.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R		R	R	R
14,74,08	EXPENDITURE	14,85,49	15,38,37	15,56,72

221. The details of these amounts by individual railways are given on page 97. An explanation of the variation compared with the actuals of the previous year and the figures of the Budget Estimate, is given below. Of the excess of 71,37 under *Imperial*, 58,21 has been sanctioned and 13,16 requires to be sanctioned. Under *Provincial* the excess of 5 in Assam has been sanctioned by the Local Government

STATE RAILWAYS—IMPERIAL.

East Indian Railway.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R		R	R	R
	WORKING EXPENSES—			
62,17	Maintenance	60,92	56,80	56,25
75,45	Locomotive	70,65	72,21	78,10
13,15	Carriage and Wagon	20,02	16,25	16,88
49,43	Traffic	49,20	51,05	51,61
40,71	General, Miscellaneous and Suspense	34,21	36,54	35,94
2,40,91	TOTAL WORKING EXPENSES	2,35,00	2,32,85	2,38,78
20,54	Share of Surplus profits paid to the Company, and contribution to Provident Fund	21,00	23,15	23,49
2,61,45	TOTAL	2,56,00	2,56,00	2,62,27

222. Compared with the actuals of the previous year, there was a net decrease in working expenses of 2,13, due to heavy charges in the previous year on account of repairs of bridges, and of stations and buildings, and to fluctuations in suspense. The increase under *Locomotive* Expenses was due to heavier renewals of engines and tenders, under *Carriage and Wagon* expenses to a larger number of vehicles having been repaired, and under *Traffic* expenses to the opening of new stations and block huts, and larger handling allowances than in the previous year. The increase of 3,78 over the Budget Estimate was due to heavier charges on account of renewals of engines and tenders than anticipated.

Eastern Bengal Railway.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R		R	R	R
	WORKING EXPENSES—			
21,26	Maintenance	23,35	24,00	23,62
22,58	Locomotive	24,39	29,00	28,94
8,16	Carriage and Wagon	8,46	8,41	9,00
19,17	Traffic	18,36	20,56	20,92
17,67	General, Miscellaneous and Suspense	17,94	18,03	17,50
88,84	TOTAL	92,50	1,00,00	99,98

223. Compared with the actuals of the previous year there was an increase of 11,14 in working expenses, which occurred chiefly under Maintenance and Locomotive expenses, due in the case of the former to re-laying a portion of the broad gauge line with 85lb. steel rails, ballasting the track between Calcutta and Naihati with stone ballast, re-laying metre gauge Golokganj and Dhubri Section, new high level line and despatch ghat at Goalundo, and repairing flood damages between Jalpaiguri and Mandal Ghat; and in the case of the latter to the renewal of fifteen Locomotive Engines. The excess of 7,48 on the Budget Estimate was due to the renewal of engines and an increase in *Traffic* expenses.

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Section H.—RAILWAYS—EXPENSES—*continued.*

Rajputana-Malwa Railway.

1902-3. Accounts.		1903-4. Budget.	Revised.	Accounts.
R		R	R	R
	WORKING EXPENSES—			
24,51	Maintenance	27,00	23,00	24,53
43,29	Locomotive	46,00	40,00	40,27
16,55	Carriage and Wagon	17,50	15,80	15,65
16,92	Traffic	16,50	16,60	17,31
17,04	General, Miscellaneous and Suspense	17,00	15,60	13,46
1,18,31	TOTAL WORKING EXPENSES	1,24,00	1,11,00	1,11,22
6	Share of Surplus Profits paid to Bombay, Baroda and Central India Railway Company	...	...	...
1,18,37	TOTAL	1,24,00	1,11,00	1,11,22

224. The decrease of 7,09 in working expenses, as compared with the actuals for the previous year, is attributable directly to the falling off in earnings and indirectly to the smaller share of the combined expenditure charged to the Rajputana-Malwa Railway in consequence of reduced earnings. The variations compared with the Budget Estimate are attributable generally to the same causes.

North-Western Railway.

1902-3. Accounts.		1903-4. Budget.	Revised.	Accounts.
R		R	R	R
	WORKING EXPENSES—			
63,38	Maintenance	69,68	68,76	74,01
89,68	Locomotive	88,87	1,03,42	1,08,54
34,68	Carriage and Wagon	24,06	24,21	23,79
34,91	Traffic	34,49	37,94	38,12
20,29	General, Miscellaneous and Suspense	22,90	21,67	20,53
2,42,94	TOTAL	2,40,00	2,56,00	2,64,99

225. Compared with the actuals of the previous year there was an increase of 22,05, due generally to increased train mileage and heavier maintenance charges. The decrease under Carriage and Wagon expenses was mainly due to heavy renewals of goods stock in the previous year. The increase of 24,99 on the Budget Estimate was chiefly due to heavy expenditure for running charges, etc., consequent on increased earnings.

Oudh and Rohilkhand Railway.

1902-3. Accounts.		1903-4. Budget.	Revised.	Accounts.
R		R	R	R
	WORKING EXPENSES—			
16,74	Maintenance	20,60	19,23	19,46
20,35	Locomotive	19,77	20,96	21,45
7,54	Carriage and Wagon	6,58	7,51	6,43
12,53	Traffic	12,30	12,61	13,46
8,19	General, Miscellaneous and Suspense	8,25	8,19	9,51
65,35	TOTAL	67,50	68,50	70,31

226. The working expenses shew an increase of 4,96 on the actuals for the previous year, mainly under Maintenance and Locomotive expenses, being due in the case of the former to larger expenditure on re-sleepering the line between Moradabad and Saharanpur, to renewals of girders on the Aligarh Branch, and to re-timbering the Ganges Bridge at Cawnpore, and in the case of the latter to heavier repairs to engines and increased running expenses consequent on increased mileage.

Section H.—RAILWAYS—EXPENSES—*continued.*

Bengal-Nagpur Railway.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R		R	R	R
	WORKING EXPENSES—			
17,31	Maintenance	18,60	20,75	20,99
22,67	Locomotive	24,50	24,70	25,27
5,06	Carriage and Wagon	6,65	6,20	6,04
13,19	Traffic	15,60	15,10	15,19
15,67	General, Miscellaneous and Suspense	19,65	18,20	18,68
73,90	TOTAL WORKING EXPENSES	85,00	84,95	86,17
42	Share of surplus profits paid to the Company and contribution to Provident Fund	...	5	4
74,32	TOTAL	85,00	85,00	86,21

227. The working expenses exceeded the actuals of the previous year by 12,27 due to additional mileage worked over the Midnapore-Jherriah and Satpura Railways, as well as to increased traffic. Compared with the Budget Estimate the increase of 1,17 was chiefly due to the adjustment of arrear charges by the Madras Railway for rent of the joint station at Waltair.

Bengal and North-Western and Tirhoot Railways.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R		R	R	R
	WORKING EXPENSES—			
12,31	Maintenance	11,75	11,85	12,09
11,27	Locomotive	10,45	11,85	11,79
2,67	Carriage and Wagon	2,73	2,87	2,73
8,92	Traffic	8,59	8,65	8,65
11,69	General, Miscellaneous and Suspense	10,48	11,78	11,79
33,41	Share of net earnings paid to the Company and contribution to Provident Fund	35,00	39,50	40,84
80,27	TOTAL	79,00	86,50	87,89

228. Compared with the actuals of the previous year there was an increase of 7,62 mainly under Company's share of net earnings due to the large improvement in net earnings. The increase of 8,89 over the Budget Estimate was also chiefly due to the larger share of net earnings payable to the company.

Indian Midland Railway.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R		R	R	R
	WORKING EXPENSES—			
8,18	Maintenance	7,21	6,91	6,81
22,54	Locomotive	21,20	19,15	19,28
5,61	Carriage and Wagon	4,97	4,51	4,72
8,02	Traffic	7,55	7,15	7,22
6,77	General, Miscellaneous and Suspense	6,44	5,96	5,95
51,12		47,37	43,68	43,98
4,95	*Deduct*—Working expenses of Bhopal State Railway	*4,07*	*4,95*	*4,96*
46,17	Indian Midland Railway Proper	43,30	38,73	39,02
7	Share of Surplus Profits, etc., paid to the Company	...	2	2
46,24	TOTAL	43,30	38,75	39,04

229. Compared with the actuals of the previous year and the Budget Estimate there were decreases in working expenses proper of 7,15 and 4,28 respectively, as the result of decreased earnings, the expenses of the system being apportioned in proportion to earnings.

Section H.—RAILWAYS—EXPENSES—*continued.*

Southern Mahratta Railway.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R	WORKING EXPENSES—	R	R	R
9,14	Maintenance	10,76	9,58	9,52
14,46	Locomotive	14,47	14,46	14,56
3,91	Carriage and Wagon	4,48	4,17	4,04
6,33	Traffic	6,93	6,23	6,24
7,34	General, Miscellaneous and Suspense	7,36	7,71	7,36
41,18	TOTAL WORKING EXPENSES	44,00	42,15	41,72
5,81	Share of net earnings paid to the Company, and contribution to Provident Fund	5,25	6,35	6,37
46.99	TOTAL	49,25	48,50	48,09

230. Compared with the actuals of the previous year there was an increase in working expenses of only 54 against an improvement in receipts of 2,19. The increase in expenses was due mainly to the heavier repairs of Bridges and of Stations and Buildings, and to the adjustment of the value of condemned second-hand engines and vehicle stock. The increase of 56 in the Company's share of net earnings was due to the more satisfactory results obtained. The actuals were 2,28 less than the Budget, due chiefly to smaller progess in connection with the substitution of 50 lbs. rails and the renewals of sleepers than was provided for.

South Indian Railway.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R	WORKING EXPENSES—	R	R	R
8,28	Maintenance	13,98	9,98	10,06
17,07	Locomotive	20,59	22,20	21,93
4,96	Carriage and Wagon	6,57	4,46	4,45
7,72	Traffic	8,59	8,28	7,95
7,73	General, Miscellaneous and Suspense	7,92	8,08	7,85
45,76	TOTAL WORKING EXPENSES	57,65	53,00	52,24
5,53	Share of surplus profits paid to the Company, and contribution to Provident Fund	4,35	8,25	8,30
51,29	TOTAL	62,00	61,25	60,54

231. Compared with the actuals of the previous year there was an increase in working expenses of 6,48. The increase occurred chiefly under Maintenance and Locomotive expenses, being due in the case of the former to heavy expenditure on account of special renewals of Permanent-way, and in the case of the latter to the replacement of seven engines and the transfer of the cost of six engines from the Travancore Branch to the open line. The increase in the Company's share of surplus profits was due to the improvement in net earnings. The lapse of 5,41 on the Budget Estimate was due to certain works having been postponed to 1904-5.

Burma Railways.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R	WORKING EXPENSES—	R	R	R
17,54	Maintenance	17,00	22,27	22,40
27,36	Locomotive	28,00	30,80	31,04
5,95	Carriage and Wagon	5,30	6,20	6,40
11,34	Traffic	11,50	13,43	13,47
10,44	General, Miscellaneous and Suspense	11,20	11,98	11,54
72,63	TOTAL WORKING EXPENSES	73,00	84,68	84,85
4,69	Share of surplus profits, etc.	5,00	4,32	4,32
77,32	TOTAL	78,00	89,00	89,17

232. The working expenses proper exceeded those of the previous year by 12,22, due generally to the heavier traffic worked and also to larger expenditure on maintenance and renewals of permanent-way and locomotives. The excess of 11,85 over the Budget Estimate is attributable generally to the same causes.

Section H.—RAILWAYS—EXPENSES—*continued.*

Great Indian Peninsula Railway.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R		R	R	R
	WORKING EXPENSES—			
35,54	Maintenance	32,08	36,50	35,75
98,43	Locomotive	94,17	1,01,21	1,01,09
24,46	Carriage and Wagon	21,96	23,81	24,73
34,73	Traffic	33,44	37,79	37,64
28,07	General, Miscellaneous and Suspense	28,35	31,42	31,97
2,21,23	TOTAL WORKING EXPENSES	2,10,00	2,30,73	2,31,18
2,93	Share of Surplus profits, etc.	2,50	3,27	3,27
2,24,16	TOTAL	2,12,50	2,34,00	2,34,45

233. Compared with the actuals of the previous year there was an increase in working expenses proper of 9,95, due partly to improved earnings and partly to heavier repairs to engines. Compared with the Budget Estimate there was an increase of 21,18, attributable to the heavier traffic worked and to largely increased expenditure on repairs and renewals of rolling-stock and permanent-way.

Other State Railways—Imperial.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R		R	R	R
90,10	Working Expenses	89,60	97,22	95,90
3,99	Share of surplus profits, etc.	3,84	3,80	3,80
94,09	TOTAL	93,44	1,01,02	99,70

234. Compared with the actuals of the previous year there was a net increase in working expenses of 5,80 made up of increases aggregating 7,85 and decreases 2,05. The principal increases were 2,01 in connection with the Nilgiri Railway, which was purchased by Government in January 1903: 2,19 on the Assam-Bengal Railway due to increased open mileage and larger proportion of supervision charges debited to revenue, and 2,29 on the Bengal Central Railway due to larger expenditure under maintenance of way, works and stations. Compared with the Budget Estimate there was an increase of 6,30 made up of increases aggregating 8,57 and decreases 2,27. The principal increases were 1,31 on the Assam-Bengal Railway due to insufficient provision having been made for Locomotive expenses; 2,51 on the Bengal Central Railway due to small increases under all final heads of expenditure, and 3,72 on the North-East Line due to insufficient provision having been made under Maintenance and Locomotive expenses, and to loss on surplus stores.

State Railways—Provincial.

1902-3. Accounts.	1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R	R	R	R
83	75	80	80

235. These figures relate to the Jorhat State Railway.

State Railways—Local.

1902-3. Accounts.	1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R	R	R	R
1,62	2,25	2,05	2,06

236. These figures relate to the Mayavaram-Mutupet Railway.

Section H.—RAILWAYS—EXPENSES—*continued.*

38.—State Railways.

Interest on Debt.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R	INDIA.	R	R	R
4,72,78	INTEREST ON CAPITAL FOUND BY GOVERNMENT . .	4,91,78	4,95,57	4,95,21
£		£	£	£
3,151,9	Equivalent in Sterling .	3,278,5	3,303,8	3,301,4
	ENGLAND.			
	INTEREST ON OTHER CAPITAL—			
	East Indian Railway—			
64,6	Debenture Stock	64,6	64,6	64,6
	Stock issued in Redemption of Annuity and Debenture Stock—			
221,0	3½ per cent. Sterling Stock	218,4	218,4	218,4
7,2	3 per cent. Do.	7,2	7,2	7,2
	Eastern Bengal Railway—			
14,0	Debenture Stock	14,0	14,0	14,0
	3½ per cent. Stock issued in Redemption of Annuity and			
18,9	Debenture Stock	18 7	18,7	18,7
	Sind, Punjab and Delhi Railway—			
153,4	3½ per cent. Stock issued in Redemption of Annuity	151,9	151,9	151,9
	3 per cent. " " " " " portion of			
—5	Annuity	—5	—5	—5
	Oudh and Rohilkhand Railway—			
	Stock issued for purchase of Railway and in Redemption of Debentures and Debenture Stock—			
—1,0	3½ per cent.	—1,0	—1,0	—1,0
310,0	3 "	310,0	310,0	310,0
10,9	2½ "	10,9	10,9	10,9
2,7	Sinking Fund	2,7	2,7	2,7
	South Indian Railway—			
19,1	Debenture Stock	19,1	19,1	19,1
7 6	2½ per cent. Stock issued in Redemption of Debentures .	7,6	7,6	7,6
	3 per cent. Stock issued for purchase of Railway and			
119,9	in Redemption of Debentures	119,9	119,9	119,9
	Great Indian Peninsula Railway—			
15,8	3 per cent. Stock issued in Redemption of Debentures .	45,1	45,1	45,1
179,9	Debenture Stock and Debentures	151,8	151,8	151,8
1,143,5	TOTAL ENGLAND .	1,140,4	1,140,4	1,140,4
4,295,4	TOTAL INTEREST ON DEBT .	4,418,9	4,444,2	4,441,8

237. The charges approximate closely to the Budget Estimate, but exceed those of the previous year owing to the capital found by Government increasing year by year with the progress of construction. The excess of 3,43 in India requires the formal sanction of Government.

Interest on Capital found by Government.

238. The following statement shows how the interest charged in the accounts of 1903-4 has been calculated :—

CAPITAL EXPENDITURE ON WHICH INTEREST IS CHARGEABLE.

	E. I. Ry. 4 per cent.	E. I. Ry. 3½ per cent.	E. B. Ry. 4 per cent.	E. B. Ry. 3½ per cent.	Other State Railways. 4 per cent.	Other State Railways. 3½ per cent.	TOTAL.
	R	R	R	R	R	R	R
Capital Expenditure at end of 1902-3 .	3,99,43	1,23,55	8,71,65	1,24,49	91,37,38	10,39,82	1,16,96,32
Debentures discharged	3,54,67	...	81,56	..	...	...	4,36,23
Capital Expenditure during 1903-4 . .	...	1,33,73	...	38,55	...	5,26,46	6,98,74
Capital Expenditure at end of 1903-4 .	7,54,10	2,57,28	9,53,21	1,63,04	91,37,38	15,66,28	1,28,31,29
INTEREST.							
Interest on Capital Account at beginning of the year	15,98	4,32	34,87	4,67	3,65,50	38,99	4,64,33
Interest on Debentures discharged . .	14,19	...	3,26	...	...	...	17,45
Half a year's interest on Capital spent during the year	...	2,34	...	72	...	9,87	12,93
TOTAL .	30,17	6,66	38,13	5,39	3,65,50	48,86	4,94,71
Add—½ per cent. on the Holkar Loan of a crore, which bears 4½ per cent. interest	...	...	...	...	50	...	50
TOTAL INTEREST CHARGED, 1903-4 .	30,17	6,66	38,13	5,39	3,66,00	48,86	4,95,21
	£	£	£	£	£	£	£
Equivalent in Sterling .	201,1	44,4	254,2	35,9	2,440,0	325,8	3,301,4
TOTAL FOR 1902-3 .	201,1	36,0	254,2	23,8	2,441,7	195,1	3,151,9

Section H.—RAILWAYS—EXPENSES—*continued.*

Annuities in Purchase of Railways (including Sinking Funds).

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
£	ENGLAND.	£	£	£
1,189,2	East Indian Railway	1,192,2	1,192,2	1,192,2
122,7	Eastern Bengal Railway	122,9	122,9	122,9
418,7	Sind, Punjab and Delhi Railway	420,2	420,9	420,9
1,268,6	Great Indian Peninsula Railway	1,268,6	1,268,6	1,268,6
2,999,2	TOTAL	3,003,9	3,004,6	3,004,6

Interest chargeable against Companies on advances.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R	INDIA.	R	R	R
	Imperial—			
21,65	Bengal-Nagpur Railway	24,34	24,98	24,92
2,55	Indian Midland Railway	2,56	2,55	2,55
6	Bengal Central Railway	13	10	9
1,48	Lucknow-Bareilly Railway	1,81	1,65	1,59
25,74	TOTAL	28,84	29,28	29,15
	Local—			
49	Mayavaram-Mutupet Railway	71	37	37
26,23	TOTAL INDIA	29,55	29,65	29,52
£		£	£	£
174,9	Equivalent in Sterling	197,0	197,7	196,8
	ENGLAND.			
16,3	Bengal Central Railway	16,3	16,3	16,3
89,7	Bengal-Nagpur Railway	89,7	89,7	89,7
43,7	Indian Midland Railway	43,7	43,7	43,7
69,2	Southern Mahratta Railway	69,2	69,2	69,2
218,9	TOTAL ENGLAND	218,9	218,9	218,9
393,8	GRAND TOTAL	415,9	416,6	415,7

239. There are no variations in the amounts under England, which represent the interest chargeable against the Companies on the advances made by the Secretary of State from funds raised under the provisions of the Oudh and Rohilkhand Railway Purchase Act. The figures under India represent interest on the expenditure incurred in India on the extensions of the Bengal-Nagpur and Indian Midland Railways, which is met from rupee advances; and interest on advances made to the Bengal Central and Rohilkhand-Kumaon Railway Companies, in excess of Capital raised. The amount shown against the Mayavaram-Mutupet Railway represents interest at 4°/₀ on the Government loan to the Tanjore District Board. The excess of 31 under Imperial, India, requires the formal sanction of Government.

Section H.—RAILWAYS—EXPENSES—*continued.*

Interest on Capital Deposited by Companies.

1902-3. Accounts. R	INDIA.	1903-4. Budget. R	1903-4. Revised. R	1903-4. Accounts. R
	IMPERIAL—			
	INTEREST ON OVERDRAWN CAPITAL—			
2	Bengal-Nagpur Railway	10	80	80
...	Indian Midland Railway	16	12	12
1	Burma Railways	62	40	35
3		88	1,32	1,27
	INTEREST ON SUBSCRIBED CAPITAL—			
83	Lucknow-Bareilly Railway	83	83	82
	Interest on Capital of Branch Line Companies—			
85	Hardwar-Dehra Railway	90	84	85
87	Brahmaputra-Sultanpur Railway	89	89	88
1,72		1,79	1,73	1,73
2,58	TOTAL IMPERIAL	3,50	3,88	3,82
	LOCAL—			
	Interest on Subscribed Capital—			
46	Mayavaram-Mutupet Railway	46	46	46
3,04	TOTAL INDIA	3,96	4,34	4,28
£		£	£	£
20,3	EQUIVALENT IN STERLING	26,4	28,9	28,6
	ENGLAND.			
87,7	Assam-Bengal Railway	88,4	88,2	88,2
17,5	Bengal Central Railway	17,5	17,5	17,5
257,0	Bengal-Nagpur Railway	265,6	262,2	262,2
78,1	Burma Railways	87,5	87,5	87,5
212,5	Indian Midland Railway	217,4	218,2	218,2
205,9	Southern Mahratta Railway	207,6	207,6	207,6
64,8	South Indian Railway	75,6	65,0	65,0
149,4	East Indian Railway	188,8	170,0	170,0
77,3	Great Indian Peninsula Railway	84,6	77,3	77,2
1,150,2	TOTAL ENGLAND	1,233,0	1,193,5	1,193,4
1,170,5	GRAND TOTAL	1,259,4	1,222,4	1,222,0

240. The amounts shown against the Mayavaram-Mutupet Railway represent interest on debentures raised by the Tanjore District Board for the construction of the Arantangi Extension, and payments to the sinking fund for the redemption of the debenture loan.

241. The increases in India, compared with the actuals of the previous year, were caused by the Companies having overdrawn their capital, while the increases in England were due to additional capital raised. The excess of 32 under Imperial, India, requires the formal sanction of Governmnet.

39.—Guaranteed Companies—Surplus Profits, Land and Supervision.

1902-3. Accounts. R		1903-4. Budget. R	1903-4. Revised. R	1903-4. Accounts. R
	MOIETY OF SURPLUS PROFITS—			
13,33	Bombay, Baroda and Central India Railway	14,50	15,00	15,28
13,33	TOTAL SURPLUS PROFITS	14,50	15,00	15,28
	LAND AND SUPERVISION—			
1,26	India—Share of Office of Director of Railway Construction	1,26	1,26	1,26
82	Burma	89	81	80
67	Assam	64	64	67
1,87	Bengal	1,96	1,77	1,79
1,43	United Provinces of Agra and Oudh	1,31	1,24	1,29
1,83	Madras	1,77	2,19	1,95
3,33	Bombay	3,77	4,15	4,14
11,21		11,60	12,06	11,90
12,16	*Deduct*—Amount recoverable from Companies on account of Government supervision	*11,91*	*11,87*	11,87
—95	NET LAND AND SUPERVISION	—31	19	3
12,38	GRAND TOTAL	14,19	15,19	15,31
£		£	£	£
82,5	EQUIVALENT IN STERLING	94,6	101,3	102,[illegible]

Section H.—RAILWAYS—EXPENSES—*continued.*

39.—Guaranteed Companies—Surplus Profits, Land and Supervision—*concluded.*

Surplus Profits.

242. The increase of 1,95 in payments on account of the Company's share of surplus profits of the Bombay, Baroda and Central India Railway, compared with the actuals of the previous year, was due to the better results of working during the year 1903, compared with those of 1902.

Land and Supervision.

243. Compared with the actuals of the previous year there was a net increase in the charges for land and supervision of 98. The principal variation was an increase of 81 in the Bombay Presidency, due to larger payments on account of land taken up for the Bombay, Baroda and Central India Railway and to changes in the Consulting Engineer's Office.

244. Of the excess of 1,12 under Surplus Profits, Land and Supervision, 60 has already been sanctioned by re-appropriation from head "40.—Subsidized Companies and 52 requires the sanction of Government.

39.—Guaranteed Companies—Interest.

1902-3. Accounts.		1903-4. Budget.*	1903-4. Revised.	1903-4. Accounts.
R	INTEREST—	R	R	R
1,25	India	1,59	2,28	2,29
£		£	£	£
8,3	EQUIVALENT IN STERLING	10,6	15,2	15,2
1,026,9	England	1,046,7	1,032,8	1,032,8
1,035,2	TOTAL	1,057,3	1,048,0	1,048,0

245. The increase, compared with the actuals of the previous year, follows on the steady growth of capital. The decrease, compared with the Budget Estimate, is attributable to the Companies not having raised the further capital as early as anticipated. The excess of 70 under India requires the formal sanction of Government.

40.—Subsidized Companies—Land, Subsidy, and Interest.

1902-3. Accounts		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.*
R	IMPERIAL—	R	R	R
2,66	Kalka-Simla Railway	50	21	2
8	Bengal Dooars Railway	...	3	1
...	Bara-Ajmer-Marwar Railway	50	...	...
8	Brahmaputra-Sultanpur Railway	...	1	...
...	Mayavaram-Mutupet Railway	...	1,11	1,09
...	Hooghly-Cutwa Railway	50	...	...
2	Ahmedabad-Dholka Railway	2	...	...
...	Mymensingh-Jamalpur Railway	...	2	2
1,16	Bengal and North-Western Railway	6,18	2,50	2,36
1	Delhi-Umballa-Kalka Railway	1	1	1
...	Kurnool Branch Railway	30	...	...
9	Nilgiri Railway (*Land and Subsidy*)	...	...	—1
1	South Behar Railway	11	5	4
8	Southern Punjab Railway	2	50	21
...	Segowlie-Raksaul Railway	1	...	...
...	Bezwada-Masulipatam Railway	30	...	...
1	Tapti Valley Railway	1	1	...
28	Hardwar-Dehra Railway	7	15	15
...	Barsi-Pandharpur-Sangola Railway	1	1	...
1,83	Laksam-Noakhali Railway	81	64	60
...	Jullundur-Kapurthala-Sultanpur Railway	15	...	...
...	McLeodgunj-Fazilka-Forezpur Railway	50	...	...
6,31	TOTAL IMPERIAL	10,00	5,25	4,50
	PROVINCIAL—			
2	Dibru-Sadiya Railway—(*Subsidy and Audit*)	52	2	2
...	Shadara-Saharanpur Tramway (*Land*)	1,40	...	...
...	Bengal Provincial Railway (*Land*)	...	6	5
2	TOTAL PROVINCIAL	1,92	8	7
6,33	GRAND TOTAL	11,92	5,33	4,57
£		£	£	£
42,2	EQUIVALENT IN STERLING	79,5	35,5	30,5

Section H.—RAILWAYS—EXPENSES—*continued.*

40.—Subsidized Companies—Land, Subsidy, and Interest—*concluded.*

246. Compared with the actuals of the previous year there was a net decrease of 1,76 in the payments for land and subsidy, made up of increases aggregating 2,52 and decreases 4,28. The principal increases were 1,09 on the Mayavaram-Mutupet Railway, due to the Government of India having agreed to provide land for this line free of cost to the Tanjore District Board, and 1,20 on the Bengal and North-Western Railway, due to a larger area of land having been acquired; the principal decreases were 2,64 on the Kalka-Simla Railway and 1,23 on the Laksam-Noakhali Railway, owing to the acquisition of land for these lines having been practically completed in the previous year. Compared with the Budget Estimate the lapse of 5,50 under Imperial was due chiefly to the amounts provided for the Bara-Ajmere-Marwar, Hooghly-Cutwa, Kurnool Branch, Bezwada-Masulipatam, Jullundur-Kapurthala-Sultanpur and McLeodgunj-Fazilka-Ferozepore Railway not having been utilised, and to smaller acquisition of land for the Kalka-Simla, Bengal and North-Western, and Laksam-Noakhali Railways than provided for.

247. The lapse of 1,85 under Provincial was due to no subsidy having become payable in respect of the Dibru-Sadiya Railway for the year ended June 1903, and to the provision for land for the Shahdara-Saharanpur Tramway not having been utilised.

41.—Miscellaneous Railway Expenditure.

1902-3. Accounts. R		1903-4. Budget. R	1903-4. Revised. R	1903-4. Accounts. R
	IMPERIAL.			
	INDIA (GENERAL)—			
1,60	Surplus Establishment and Miscellaneous Charges	30	45	65
2,00	Director of Railway Construction, Establishment, share of —	2,00	2,00	2,00
—1	Port Store-keeper's Establishment	...	...	...
...	Godhra-Baroda Chord Survey	...	—15	—15
46	Bara-Ajmere-Marwar Survey	...	...	...
—2	Famine Work Inspection	...	...	...
27	Tonk-Jahazpur Survey	...	...	...
...	Nagda-Bara-Muttra Survey	...	1,15	1,02
...	Reserve	17	...	...
4,30	TOTAL	2,47	3,45	3,52
	CENTRAL PROVINCES—			
12	Nagpur-Brahmapuri Survey	...	...	—1
22	Gondia-Chanda Survey	...	...	..
...	Bilaspur Mungeli (Land)	...	2	2
...	Shahapur Nagpur Survey	...	48	46
...	Khandwa-Akola-Basim (*Land*)	...	2	1
5	Gondia-Chanda Railway (setting out and demarcation of land)	...	7	6
27	Multai-Wardha Survey	18	13	12
9	Warora-Chanda Survey	2	3	3
7	Bellarpur-Warangal Survey	71	...	...
54	Itarsi-Nagpur Survey	57	50	49
...	Chindwara Pench Valley Survey	...	7	8
1,36	TOTAL	1,48	1,32	1,26
	BURMA—			
...	Thibaw Mow Extension Survey	20	...	...
...	Burma-China Survey	22	...	...
2	Pegu-Moulmein Survey	...	...	...
...	Daga crossing to Naikban Survey	35	...	...
2	TOTAL	77	...	..
	ASSAM—			
...	Akhaura-Bhairab Bazar Survey	...	3	3
6	Tilagaon-Sylhet Survey	3	2	2
...	Assam Coal Survey	...	...	1
6	TOTAL	3	5	6

Section H.—RAILWAYS—EXPENSES—*continued.*

41.—Miscellaneous Railway Expenditure—*continued.*

1902-3. Accounts. R		1903-4. Budget. R	1903-4. Revised. R	1903-4. Accounts. R
	BENGAL—			
...	Sara-Serajganj Survey	...	9	6
...	Katihar-Malda Survey	...	33	28
...	Bhagirathi Bridge Survey	...	3	2
...	Gya-Cutwa Survey	...	14	18
...	Ahmedabad-Ondal Survey	13	...	...
—*1*	Sakri-Jainagar Branch (*Land*)	...	...	...
—*2*	E. B. S. Railway Extension Survey	...	...	...
43	Bankura-Calcutta Chord Survey	...	...	...
26	Sara Bridge Survey	55	65	56
15	E. I. Railway Grand Chord Survey	3	—15	—15
1	Bhagalpur to Barari Ghât Survey	...	...	...
5	Additional borings at Asansol	...	...	...
...	Dichu River Valley	...	...	2
87	TOTAL	71	1,09	97
	UNITED PROVINCES OF AGRA AND OUDH—			
...	Bareilly-Soron Survey	13	...	...
1	Burhwal-Sitapur Survey	5	12	14
4	Philibhit-Barmdeo Survey	5	9	6
...	Allahabad-Jaunpur Survey	10	23	8
3	Lalkua-Kashipur Survey	6	11	8
13	Oudh and Rohilkhand Railway Branch Surveys	8	1	—2
...	Muttra-Aligarh Survey	...	10	13
1	Agra City Chord Survey	...	3	3
—*56*	Shikoabad-Furrakabad Survey	...	...	...
2	Khurja-Hapur Survey	21	—2	—2
—*32*	TOTAL	68	67	48
	PUNJAB—			
1	Peshawar Railway Reserve	...	...	...
7	McLeodganj-Ferozepur Survey	3	7	5
1	Amritsar-Sarhali Survey	...	...	...
11	Rewari-Phulera (*Land*)	...	...	...
19	Frontier Railway Reserve Material	3	5	2
7	Shahdera-Lyallpur Survey	...	2	2
...	Boring over the Indus Bridge at Khusalgarh	...	5	6
17	Jech-Doab Survey	18	...	...
...	Ludhiana-Dhuri-Jakhal (Land)	...	2	2
...	Lodhran-Mailsi Survey	...	2	2
63	TOTAL	24	23	19
	MADRAS—			
10	Dindigul-Satyamangalam Survey	31	38	37
...	Trichinopoly Tirukoilur Survey	20	...	...
6	Coal prospecting at Bedadavole	...	...	...
...	Coonoor-Ootacamund Survey	10	8	7
19	Pamban-Rameswaram Survey	...	2	2
...	Mysore-Tellichery Survey	20	...	...
...	Podanur-Palni Survey	5	8	9
1	Mysore and West Coast Railway Survey	...	...	...
...	Marina Loop (S. I. Railway)	...	7	7
3	Shoranur-Cochin Railway (*Land*)	...	...	...
...	Nanjangud-Erode Survey	20	...	...
39	TOTAL	1,06	63	62

Section H.—RAILWAYS—EXPENSES—*concluded.*

41.—Miscellaneous Railway Expenditure—*concluded.*

1902-3. Accounts.		1903-4. Budget.	Revised.	Accounts.
	BOMBAY—			
...	Dhulia-Amalner Survey	15	...	...
26	Lower Sind Extension Survey	...	...	...
6	Viramgam-Malia Survey	10	9	10
22	Petlad-Cambay Railway (*Land*)	1	1	...
5	Sion-Ballard Pier Survey	...	2	2
..	Bombay-Sind Connection Survey	30	...	...
59	TOTAL	56	12	12
7,90	TOTAL IMPERIAL	8,00	7,56	7,22
	PROVINCIAL.			
	BURMA—			
59	Southern Shan States Survey	...	2	2
21	Arakan Surveys	95	80	83
80	TOTAL	95	82	85
	MADRAS—			
5	Coonoor-Ootacamund Extension Survey	...	...	...
85	TOTAL PROVINCIAL	95	82	85
	LOCAL.			
	MADRAS—			
9	Gunter-Repalli Survey	...	...	...
...	Tinnevelly-Tiruchendur Survey	...	8	9
9	TOTAL LOCAL	...	8	9
8,84	GRAND TOTAL	8,95	8,46	8,16
£ 58,9	EQUIVALENT IN STERLING	£ 59,7	£ 56,4	£ 54,4

248. The total outlay under Imperial is less than that of the previous year by 68. No useful comparison can be made between the outlay of the two years by individual projects, as surveys are being completed and new surveys are being started every year. The excesses of 2 on the Southern Shan States Survey and 9 on the Tinnevelly-Tiruchender Survey, as compared with the Budget Estimate, have been sanctioned by the respective Local Governments.

Section J.—IRRIGATION.

249. The following is a general summary of the results under the head Irrigation :—

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R	*Major Works*—	R	R	R
2,72,44	Direct Receipts . . .	2,67,57	2,89,85	2,88,00
1,22,16	Land Revenue due to Irrigation .	1,26,26	1,30,32	1,25,57
3,94,60	TOTAL RECEIPTS .	3,93,83	4,20,17	4,13,57
1,13,19	Working Expenses . . .	1,13,69	1,20,54	1,21,61
1,45,37	Interest	1,49,15	1,48,95	1,49,14
2,58,56	TOTAL EXPENDITURE .	2,62,84	2,69,49	2,70,75
1,36,04	Net Receipts (Major Works) .	1,30,99	1,50,68	1,42,82
	Minor Works and Navigation—			
20,75	Receipts (excluding Land Revenue)	25,47	23,33	23,19
1,27,73	Expenditure	1,47,05	1,34,70	1,31,25
1,06,98	Net Expenditure (Minor Works) .	1,21,58	1,11,37	1,08,06
29,06	Net Revenue (Irrigation) . .	9,41	39,31	34,76

250. The figures in the above summary, converted at the rate of R15 = £1, are shown below :—

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
£		£	£	£
	Major Works—			
1,816,3	Direct Receipts . . .	1,783,8	1,932,4	1,920,0
814,4	Land Revenue due to Irrigation .	841,7	868,8	837,2
2,630,7	TOTAL RECEIPTS .	2,625,5	2,801,2	2,757,2
754,6	Working Expenses . . .	757,9	803,6	810,8
969,1	Interest	994,4	993,0	994,2
1,723,7	TOTAL EXPENDITURE .	1,752,3	1,796,6	1,805,0
907,0	Net Receipts (Major Works) .	873,2	1,004,6	952,2
	Minor Works and Navigation—			
138,3	Receipts (excluding Land Revenue)	169,8	155,5	154,6
851,5	Expenditure	980,3	898,0	875,0
713,2	Net Expenditure (Minor Works) .	810,5	742,5	720,4
193,8	Net Revenue (Irrigation) . .	62,7	262,1	231,8

Section J.—IRRIGATION—RECEIPTS.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R	RECEIPTS.	R	R	R
4,15,35	India (Rupee figures) . .	4,19,30	4,43,50	4,36,76
£		£	£	£
2,769,0	Equivalent in Sterling . .	2,795,3	2,956,7	2,911,8

251. The increase as compared with the Budget Estimate and the actuals of the previous year was due to the development of irrigation from the canals in the Punjab and in Bombay (Jamrao canal).

XXIX and 42.—Major Works.

Direct Receipts and Working Expenses.

Accounts, 1902-3.			Irrigation Works and Canals.	Budget, 1903-4.			Revised, 1903-4.			Accounts, 1903-4.		
Gross Revenue.	Working Expenses.	Net Revenue.		Gross Revenue.	Working Expenses.	Net Revenue.	Gross Revenue.	Working Expenses.	Net Revenue.	Gross Revenue.	Working Expenses.	Net Revenue.
R	R	R	IMPERIAL.	R	R	R	R	R	R	R	R	R
			Burma—									
18	30	−12	Mandalay Canal . . .	50	1,10	−60	1,10	82	28	79	92	−13
26,61	1,23	25,38	United Provinces . . .	25,58	85	24,73	26,59	1,14	25,45	26,14	1,08	25,06
			Punjab—									
23,61	8,18	15,43	Western Jumna Canal . .	21,00	8,10	12,90	23,70	8,41	15,29	24,10	8,47	15,63
32,97	9,65	23,32	Bari Doab Canal . . .	30,00	7,90	22,10	32,80	9,80	23,00	33,03	9,95	23,08
27,83	8,35	19,48	Sirhind Canal . . .	23,00	7,85	15,15	27,65	8,34	19,31	27,42	8,47	18,95
62,03	13,16	48,87	Chenab Canal . . .	68,00	14,05	53,95	72,70	16,00	56,70	72,17	16,74	55,43
5,06	6,42	−1,36	Other Projects . . .	8,95	7,10	1,85	11,31	10,15	1,16	11,02	10,37	65
1,51,50	45,76	1,05,74	TOTAL .	1,50,95	45,00	1,05,95	1,68,16	52,70	1,15,46	1,67,74	54,00	1,13,74
4,82	80	4,02	North-West Frontier Province .	4,60	50	4,10	5,19	90	4,29	5,11	98	4,13
			Madras—									
1,05	5,71	−4,66	Godavari Delta . . .	1,11	5,88	−4,77	1,05	6,15	−5,10	1,08	6,08	−5,00
79	4,96	−4,17	Kistna Delta . . .	71	5,20	−4,49	72	6,91	−6,19	86	6,42	−5,56
2,06	4,06	−2,00	Other Projects . . .	2,18	4,37	−2,19	1,98	3,91	−1,93	1,85	3,93	−2,08
3,90	14,73	−10,83	TOTAL .	4,00	15,45	−11,45	3,75	16,97	−13,22	3,79	16,43	−12,64
8,00	9,01	−1,01	Bombay	9,26	9,10	16	10,27	8,00	2,27	9,81	8,39	1,42
1,95,01	71,83	1,23,18	TOTAL IMPERIAL .	1,94,89	72,00	1,22,89	2,15,06	80,53	1,34,53	2,13,38	81,80	1,31,58
			PROVINCIAL.									
			Bengal—									
14,51	5,28	9,23	Sone Canals	11,60	6,00	5,60	12,44	5,26	7,18	13,28	4,94	8,34
6,70	5,40	1,30	Other Canals . . .	6,85	6,25	60	7,01	5,47	1,54	6,93	5,23	1,70
21,21	10,68	10,53	TOTAL .	18,45	12,25	6,20	19,45	10,73	8,72	20,21	10,17	10,04
			United Provinces—									
35,24	11,21	24,03	Ganges Canal . . .	32,21	10,84	21,37	33,51	10,17	23,34	32,96	10,01	22,95
22,82	10,57	12,25	Lower Ganges Canal . .	24,10	10,71	13,39	23,85	10,60	13,25	23,40	11,35	12,05
8,81	2,53	6,28	Agra Canal	8,80	2,14	6,66	8,65	2,50	6,15	8,37	2,61	5,76
13,54	5,16	8,38	Eastern Jumna Canal . .	11,90	4,21	7,69	12,02	4,50	7,52	11,93	4,33	7,60
1,35	1,21	14	Fatehpur Branch . . .	2,00	1,54	46	2,47	1,43	1,04	2,46	1,34	1,12
...	...	...	Sarda Ganges Survey* . .	...	...	...	...	8	−8	...	...	...
81,76	30,68	51,08		79,01	29,44	49,57	80,50	29,28	51,22	79,12	29,64	49,48
25,54	...	*25,54*	*Deduct*—Amount transferred to Imperial . .	*24,78*	...	*24,78*	*25,16*	...	*25,16*	24,71	...	24,71
56,22	30,68	25,54	TOTAL .	54,23	29,44	24,79	55,34	29,28	26,06	54,41	29,64	24,77
77,43	41,36	36,07	TOTAL PROVINCIAL .	72,68	41,69	30,99	74,79	40,01	34,78	74,62	39,81	34,81
2,72,44	1,13,19	1,59,25	GRAND TOTAL .	2,67,57	1,13,69	1,53,88	2,89,85	1,20,54	1,69,31	2,88,00	1,21,61	1,66,39
£	£	£		£	£	£	£	£	£	£	£	£
1,816,3	754,6	1,061,7	Equivalent in Sterling .	1,783,8	757,9	1,025,9	1,932,4	803,6	1,128,8	1,920,0	810,8	1,109,2

* Since transferred to "43.—Minor Works and Navigation."

Section J.—IRRIGATION—RECEIPTS—*concluded.*

Direct Receipts—Imperial Works.

252. The actuals for 1903-04 were better than the Budget Estimate and the receipts of the previous year, by 18,49 and 18,37, respectively, the increase being due to the development of irrigation from the canals in the Punjab and the Jamrao canal in Bombay, and to the transfer of the Indus Inundation canals to the category of Major Works.

Direct Receipts—Provincial Works.

253. The actuals of the year fell short of the receipts of the previous year by 2,81, due to a falling off of receipts from canals in the United Provinces and Bengal. The increase of 1,94, as compared with the Budget Estimate, was chiefly due to better receipts from the Sone canal in Bengal.

XXIX.—Major Works—Indirect Receipts.

Portion of Land Revenue due to Irrigation.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R		R	R	R
5	Burma	8	19	14
13,36	United Provinces	13,36	13,52	14,14
15,06	Punjab	14,37	18,20	18,19
47	North-West Frontier Province	45	45	55
76,72	Madras	79,00	77,92	73,96
16,50	Bombay	19,00	20,04	18,59
1,22,16	TOTAL INDIA	1,26,26	1,30,32	1,25,57
£		£	£	£
814,4	" " Equivalent in Sterling	841,7	868,8	837,2

254. The actuals of the year exceeded those of the previous year by 3,41, the increase being due partly to the inclusion of the credits for the Indus Inundation canals formerly classified under Minor Works, and partly to better inundation on the Sind canals in Bombay. Compared with the Budget estimate there was a decrease of 69.

XXX.—Minor Works and Navigation.

1902-3. Accounts. A	1902-3. Accounts. B		1903-4. Budget. A	1903-4. Budget. B	1903-4. Revised. A	1903-4. Revised. B	1903-4. Accounts. A	1903-4. Accounts. B
R	R		R	R	R	R	R	R
21	...	India	49	...	56	...	57	...
...	1,26	Burma	...	1,45	...	1,11	...	1,19
...	6,80	Bengal	...	7,27	...	6,78	...	7,23
...	2,35	United Provinces	...	2,20	...	2,30	...	2,23
3,62	82	Punjab	7,15	1,04	5,40	99	5,56	89
1,54	12	North-West Frontier Province	1,34	14	1,34	13	1,19	14
...	1,54	Madras	...	1,62	...	1,47	...	1,55
2,06	43	Bombay	2,30	47	2,75	50	2,16	48
7,43	13,32	TOTAL	11,28	14,19	10,05	13,28	9,48	13,71
20,75		TOTAL INDIA	25,47		23,33		23,19	
£			£		£		£	
138,3		Equivalent in Sterling	169,8		155,5		154,6	

A.—Imperial. B.—Provincial and Local.

Imperial Works.

255. The increase of 2,05, as compared with the previous year, was due mainly to the abolition of the Chher system of labour and to the introduction of water rates on certain canals in the Punjab. Compared with the Budget Estimate there was a falling off of 1,80, due to the figures of the Indus Inundation canals (which were subsequently transferred to Major Works) having been included in the Estimate.

Provincial and Local Works.

256. The differences under this head are unimportant, and are the net result of several small increases and decreases due to various causes.

Section J.—IRRIGATION—EXPENDITURE.

1902-3. Accounts.		1903-4. Budget	1903-4. Revised.	1903-4. Accounts.
R	EXPENDITURE—	R	R	R
3,86,00	India (Rupee figures) . .	4,09,65	4,03,86	4,01,68
£		£	£	£
2,573,3	Equivalent in Sterling . .	2,731,0	2,692,4	2,677,8
1,9	England	1,6	2,2	2,2
2,575,2	TOTAL .	2,732,6	2,694,6	2,680,0

257. The increase of £104,8 or R15,72 in the expenditure during 1903-4, over that of the previous year, was due to the maintenance and repairs of greater lengths of canals opened for irrigation, to the restoration of flood damages in Madras, and to increased interest charges on the additional capital outlay. The short outlay of £52,6 or R7,89, as compared with the Budget Estimate, is due partly to its not having been practicable to fully utilise the special grant of 25 lakhs, to short outlay in Bengal, and to the stoppage of certain works in the Punjab and the N.-W. Frontier Province.

42.—Major Works—Working Expenses.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R		R	R	R
71,83	Imperial Works	72,00	80,53	81,80
41,36	Provincial Works	41,69	40,01	39,81
1,13,19	TOTAL INDIA .	1,13,69	1,20,54	1,21,61
£		£	£	£
754,6	Equivalent in Sterling .	757,9	803,6	810,8

(For details see page 118.)

Imperial Works.

258. The expenditure in 1903-04 was more than that in the previous year by 9,97. The increase was due chiefly to heavier charges for maintenance of canals in the Punjab, to the transfer of the Indus Inundation canals from Minor to Major Works, and to repairs of flood damages to the Kistna Delta system in Madras. The actuals also exceeded the Budget Estimate by 9,80, the increase being due to the same causes. The excess was covered by an additional grant sanctioned by the Government of India.

Provincial Works.

259. The decrease of 1,55, as compared with the actuals of the previous year, is made up of a decrease of 1,04 in the United Provinces, due to less re-modelling works having been carried out during 1903-4, and to smaller collection charges due to a decrease of revenue, *plus* a short outlay of 51 in Bengal. Large credits for establishment on the cost of work done by the Irrigation branch for the Buildings and Roads branch in Bengal chiefly account for the decrease as compared with the Budget Estimate. The excess of 20 (Provincial) in the United Province, was sanctioned.

Section J.—IRRIGATION—EXPENDITURE—*concluded.*

42.—Major Works—Interest on debt.

1902-3. Accounts. R		1903-4. Budget. R	Revised. R	Accounts. R
	Imperial.			
88,54	India	91,91	91,65	91,86
	Provincial.			
24,53	Bengal	24,53	24,53	24,53
32,30	United Provinces	32,71	32,77	32,75
1,45,37	TOTAL INDIA	1,49,15	1,48,95	1,49,14
£ 969,1	Equivalent in Sterling	£ 994,4	£ 993,0	£ 994,2

260. The following statement shows how the interest charged during the year was calculated:—

CAPITAL EXPENDITURE.

	R	R
Capital expenditure at end of 1899-1900	...	34,24,37
Capital expenditure during 1900-1, 1901-2, and 1902-3	...	2,79,33
Capital expenditure during 1903-4—		
35.—Protective Works	10,36	...
43.—Minor Works and Navigation	3,35	...
49.—Capital expenditure not charged to Revenue	76,18	...
		89,89
		37,93,59

INTEREST.

Interest at 4 per cent. on Capital outlay to end of 1899-1900	1,36,97
Interest at 3½ per cent. on Capital outlay during 1900-1, 1901-2, and 1902-3	10,48
Interest at 3½ per cent. on half Capital spent during the year	1,69
TOTAL	1,49,14
Equivalent in Sterling	£ 994,2

43.—Minor Works and Navigation.

1902-3. Accounts. A R	B R		1903-4. Budget. A R	B R	Revised. A R	B R	Accounts. A R	B R
2,43	...	India	17,09	...	2,10	...	2,01	...
...	99	Central Provinces	...	...	...	3,00	...	2,75
...	15,37	Burma	...	16,68	...	16,49	..	15,75
...	16,12	Bengal	...	19,56	...	18,01	...	17,68
...	4,59	United Provinces	...	4,43	...	4,62	...	4,84
10,27	1,19	Punjab	13,00	4,16	10,01	91	9,11	84
37	3	N.-W. Frontier Province	2,83	5	1,21	3	1,10	3
...	46,23	Madras	...	40,96	...	46,47	...	45,83
29,72	13	Bombay	27,93	12	31,40	12	30,86	13
42,79	84,65		60,85	85,96	44,72	89,65	43,08	87,85
1,27,44		TOTAL INDIA	1,46,81		1,34,37		1,30,93	
£ 849,6		Equivalent in Sterling	£ 978,7		£ 895,8		£ 872,8	
1,9		ENGLAND	1,6		2,2		2,2	
851,5		GRAND TOTAL	980,3		898,0		875,0	

A. Imperial. B. Provincial and Local.

Imperial, Provincial, and Local Works.

261. The actuals of 1903-4 exceeded those of the previous year by 3,49. The increase was due chiefly to larger outlay on the Calcutta and Eastern canals in Bengal, and to further expenditure on tanks in the Central Provinces. The decrease of 15,88, as compared with the Budget Estimate, was due to its not having been practicable to fully utilise the special grant of 25 lakhs during the year, and to the stoppage of works in the Punjab and the North-West Frontier Province. Under Provincial the excesses in the Central Provinces, United Provinces, North-West Frontier Province, Madras and Bombay, were sanctioned.

Section K.—OTHER PUBLIC WORKS—RECEIPTS.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R	RECEIPTS:—	R	R	R
68,74	India (Rupee figures) .	67,41	78,41	79,40
£		£	£	£
458,2	Equivalent in Sterling .	449,4	522,7	529,3
28,7	England	27,9	25,7	26,2
486,9	TOTAL .	477,3	548,4	555,5

262. The receipts exceeded the actuals of the previous year by £68,6 or R10,29, and the Budget Estimate by £78,2 or R11,73. The increase in India was due to better receipts from the sale of buildings, sale of old materials, ferry tolls, and other miscellaneous receipts.

XXXI.—Military Works.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R		R	R	R
4,70	India	4,45	5,11	5,47
80	Burma	75	1,00	96
8	Assam	6	6	6
1	Bengal	1	4	4
1	United Provinces	1	6	6
...	Punjab	4	...	1
4	Madras	4	6	6
11	Bombay	9	9	10
5,75	TOTAL .	5,45	6,42	6,76
£		£	£	£
38,3	Equivalent in Sterling .	36,3	42,8	45,1

263. The actuals exceeded those of the previous year and the Budget Estimate by 1,01 and 1,31 respectively, owing to larger realisations from rents of buildings.

XXXII.—Civil Works.

1902-3. Accounts. A Deptl.	1902-3. Accounts. B Civil.		1903-4. Budget. A Deptl.	1903-4. Budget. B Civil.	1903-4. Revised. A Deptl.	1903-4. Revised. B Civil.	1903-4. Accounts. A Deptl.	1903-4. Accounts. B Civil.
R	R		R	R	R	R	R	R
		IMPERIAL.						
58	7	India	58	6	62	12	68	13
10	...	Berar	10	...	10	...	11	...
1	...	Bengal	...	...	1	...	...	...
92	...	Punjab	50	...	53	...	67	...
14	1,05	N.-W. Frontier Province . .	16	96	12	1,12	13	1,04
1,75	1,12	TOTAL .	1,34	1,02	1,38	1,24	1,59	1,17
		PROVINCIAL.						
60	1	Central Provinces	62	1	70	1	75	1
2,81	3	Burma	4,37	4	5,25	4	4,37	4
56	41	Assam	50	50	50	48	59	49
2,47	2,53	Bengal	2,00	2,64	4,87	2,50	5,42	2,50
2,75	39	United Provinces	2,10	44	2,50	50	2,95	39
57	2,29	Punjab	65	2,33	65	2,33	75	2,38
1,67	1[illegible]	Madras	1,47	39	1,70	10	1,66	11
5,84	8	Bombay	6,16	8	9,00	7	8,93	8
17,27	5,85	TOTAL . .	17,87	6,43	25,17	6,03	25,42	6,00

Section K.—OTHER PUBLIC WORKS—RECEIPTS—*concluded.*

XXXII.—Civil Works—*concluded.*

1902-3. Accounts. A Deptl. R	B Civil. R		1903-4. Budget. A Deptl. R	B Civil. R	Revised. A Deptl. R	B Civil. R	Accounts. A Deptl. R	B Civil. R
		INCORPORATED LOCAL—						
...	25	India	...	38	..	31	...	29
1	52	Central Provinces	...	45	...	45	...	44
3	1	Berar	4	2	7	3	12	4
1	1,94	Burma	4	1,96	4	1,96	...	2,09
2	1,03	Assam	1	1,06	2	1,03	3	1,04
...	6,18	Bengal	...	5,62	...	6,27	...	6,23
25	5,86	United Provinces	29	5,53	35	5,93	34	6,01
...	3,37	Punjab	...	2,94	...	3,18	...	3,35
...	11	N.-W. Frontier Province	...	9	...	8	...	7
12	12,21	Madras	7	11,67	10	13,00	13	13,04
...	5,09	Bombay	...	5,13	...	5,35	...	5,24
43	36,57	TOTAL	45	34,85	58	37,59	62	37,84
62,99		TOTAL INDIA	61,96		71,99		72,64	
£ 419,9		Equivalent in Sterling	£ 413,1		£ 479,9		£ 484,6	
		ENGLAND—						
28,7		Royal Indian Civil Engineering College, Cooper's Hill—Fees from Students, etc.	27,9		25,7		26,2	
448,6		GRAND TOTAL	441,0		505,6		510,4	

A.—Public Works in charge of Departmental Officers. B.—Public Works in charge of Civil Officers.

Imperial Works.

264. The revenue realised by departmental officers fell short of that of the previous year; the decrease was due to the sale-proceeds of old materials from the Dera Ghazi Khan Protective Works in the Punjab being credited in 1902-3. The actuals were in excess of the Budget Estimate, the increase was mainly due to higher receipts for rents of buildings at Simla.

Provincial Works.

265. The revenue realised by departmental officers shows an improvement over that of the previous year and the Budget Estimate, due mainly to increased receipts from sales of buildings in Bengal, Burma and Bombay, and to larger profits from the Darjeeling-Himalayan Railway.

Local Works.

266. The revenue realised by Civil Officers exceeded that of the previous year and the Budget Estimate, by 1,27 and 2,99, respectively. The increase was due to better receipts from ferry tolls, arboriculture, and miscellaneous receipts in Bengal, the United Provinces, and Madras.

Section K.—OTHER PUBLIC WORKS—EXPENDITURE.

1902-3. Accounts.		Budget.	1903-4. Revised.	Accounts.
R	EXPENDITURE :—	R	R	R
7,60,84	India (Rupee figures)	8,01,67	8,16,52	8,23,79
£		£	£	£
5,072,3	Equivalent in Sterling	5,344,5	5,443,5	5,491,9
170,2	England	125,8	149,2	145,0
5,242,5	TOTAL	5,470,3	5,592,7	5,636,9

267. The expenditure in this section exceeded the actuals of the previous year by £394,4 or R59,16, the increase was due to a larger programme of Civil works being carried out during the year. The increase, as compared with the Budget Estimate, amounted to £166,6 or R24,99, and was chiefly due to larger grants having been made available by Local Governments for expenditure on Civil works during the year.

44.—Military Works.

1902-3. Accounts.		Budget.	1903-4. Revised.	Accounts.
R		R	R	R
1,41,14	India	1,43,48	1,36,39	1,35,09
20	Central Provinces	11	17	13
11	Berar	22	4	2
8,41	Burma	5,78	7,00	6,48
69	Assam	80	89	88
84	Bengal	63	81	73
22	United Provinces	24	33	33
1,04	Punjab	54	57	56
74	Madras	71	80	79
1,72	Bombay	1,76	2,00	2,24
1,55,11	TOTAL INDIA	1,54,27	1,49,00	1,47,25
£		£	£	£
1,034,1	EQUIVALENT IN STERLING	1,028,5	993,3	981,7
62,6	ENGLAND	17,5	54,0	53,0
1,096,7	GRAND TOTAL	1,046,0	1,047,3	1,034,7

268. The actual expenditure in India during 1903-4 fell short by 7,86 of that of the previous year in which there were a large number of special works. As compared with the Budget Estimate there was a lapse of only £11,3 or R1,69 due to short outlay on some of the special works.

Section K.—OTHER PUBLIC WORKS—EXPENDITURE—*continued.*

45.—Civil Works.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
IMPERIAL.		R	R	R	R	R	R	R	R	R	R	R	R
Departmental	Accounts. 1902-3	15,69	25	4,19	...	26	11,98	3,17	9,49	19,47	85	4,44	69,79
	Budget 1903-4	24,11	26	6,67	...	26	12,75	4,17	8,18	14,93	28	6,56	78,17
	Revised 1903-4	18,10	80	6,46	...	40	15,90	6,00	11,50	20,50	70	6,00	86,36
	Accounts 1903-4	17,37	78	6,09	...	37	14,84	5,40	11,96	21,11	66	6,05	84,63
Civil Officers	Accounts. 1902-3	1,40	...	...	...	...	56	...	...	26	...	...	2,22
	Budget 1903-4	1,54	...	...	...	...	...	...	...	29	...	...	1,83
	Revised 1903-4	1,78	...	...	...	...	7	...	...	26	...	...	2,11
	Accounts 1903-4	1,59	...	...	...	...	1	...	...	26	...	...	1,86
Total Imperial	Accounts. 1902-3	17,09	25	4,19	...	26	12,54	3,17	9,49	19,73	85	4,44	72,01
	Budget 1903-4	25,65	26	6,67	...	26	12,75	4,17	8,18	15,22	28	6,56	80,00
	Revised 1903-4	19,88	80	6,46	...	40	15,97	6,00	11,50	20,76	70	6,00	88,47
	Accounts 1903-4	18,96	78	6,09	...	37	14,85	5,40	11,96	21,37	66	6,05	86,49
PROVINCIAL.													
Departmental	Accounts. 1902-3	...	25,77	...	87,20	17,65	55,69	44,28	38,34	...	31,42	44,28	3,44,63
	Budget 1903-4	...	26,00	...	90,50	21,14	55,20	47,02	36,99	...	33,96	43,03	3,53,84
	Revised 1903-4	...	27,70	...	94,00	24,80	74,60	44,80	40,50	...	31,00	40,00	3,83,40
	Accounts 1903-4	...	27,77	...	96,05	24,53	74,39	46,64	42,99	...	30,80	48,40	3,91,57
Civil Officers	Accounts. 1902-3	...	6	...	14	58	1,51	2,36	2,06	...	58	14	7,43
	Budget 1903-4	...	5	...	14	73	3,57	62	3,01	...	2,11	14	10,37
	Revised 1903-4	...	22	...	15	34	1,86	3,09	93	...	1,24	14	7,97
	Accounts 1903-4	...	23	...	16	32	1,66	3,53	86	...	1,84	14	8,74
Total Provincial	Accounts. 1902-3	...	25,83	...	87,34	18,23	57,20	46,64	40,40	...	32,00	44,42	3,52,06
	Budget 1903-4	...	26,05	...	90,64	21,87	58,77	47,64	40,00	...	36,07	43,17	3,64,21
	Revised 1903-4	...	27,92	...	94,15	25,14	76,46	47,89	41,43	...	32,24	46,14	3,91,37
	Accounts 1903-4	...	28,00	...	96,21	24,85	76,05	50,17	43,85	...	32,64	48,54	4,00,31
LOCAL.													
Departmental	Accounts. 1902-3	43	1,97	1,20	6,32	5,77	...	24,33	38	...	48	10,37	51,25
	Budget 1903-4	83	...	4,20	7,73	7,49	...	23,09	1,84	...	63	9,07	54,88
	Revised 1903-4	79	10	2,40	7,00	7,25	...	25,00	40	...	40	11,00	54,34
	Accounts 1903-4	65	9	2,63	6,34	6,09	...	24,36	98	...	41	11,29	52,84
Civil Officers	Accounts. 1902-3	13	1,25	5	6,49	2	47,06	7,74	7,65	63	47,30	12,09	1,30,41
	Budget 1903-4	19	1,79	12	10,71	1	52,14	7,42	7,78	67	54,05	13,43	1,48,31
	Revised 1903-4	15	1,64	10	7,13	2	47,00	7,42	8,10	54	48,88	12,36	1,33,34
	Accounts 1903-4	12	1,39	11	6,41	3	50,75	7,62	8,06	66	49,91	11,84	1,36,90
Total Local	Accounts. 1902-3	56	3,22	1,25	12,81	5,79	47,06	32,07	8,03	63	47,78	22,46	1,81,66
	Budget 1903-4	1,02	1,79	4,32	18,44	7,50	52,14	30,51	9,62	67	54,68	22,50	2,03,19
	Revised 1903-4	94	1,74	2,50	14,13	7,27	47,00	32,42	8,50	54	49,28	23,36	1,87,68
	Accounts 1903-4	77	1,48	2,74	12,75	6,12	50,75	31,98	9,04	66	50,32	23,13	1,89,74
GRAND TOTAL	Accounts. 1902-3	17,65	29,30	5,44	1,00,15	24,28	1,16,80	81,88	57,92	20,36	80,63	71,32	6,05,73
	Budget 1903-4	26,67	28,10	10,99	1,09,08	29,63	1,23,66	82,32	57,80	15,89	91,03	72,23	6,47,40
	Revised 1903-4	20,82	30,46	8,96	1,08,28	32,81	1,39,43	86,31	61,43	21,30	82,22	75,50	6,67,52
	Accounts 1903-4	19,73	30,26	8,83	1,08,96	31,34	1,41,65	87,55	64,85	22,03	83,62	77,72	6,76,54

Section K.—OTHER PUBLIC WORKS—EXPENDITURE—*concluded.*

45.—Civil Works—*concluded.*

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R		R	R	R
6,05,73	TOTAL INDIA	6,47,40	6,67,52	6,76,54
£		£	£	£
4,038,2	" " Equivalent in Sterling	4,316,0	4,450,2	4,510,2
	ENGLAND—			
58,7	Furlough Pay and Allowances of Officers in P. W. Department	57,0	54,0	51,2
38,5	Royal Indian Civil Engineering College, Cooper's Hill	46,3	32,2	31,2
3,6	Sundry Items	2,0	3,0	3,0
6,8	Stores for India	3,0	6,0	6,6
107,6		108,3	95,2	92,0
4,145,8	GRAND TOTAL	4,424,3	4,545,4	4,602,2

Imperial Works.

269. The expenditure incurred by departmental officers during 1903-4 exceeded that of the previous year by 14,84. The increase in Bengal, the United Provinces and Bombay was on account of certain large works constructed. As compared with the Budget Estimate, there was an increase of 6,46, due mainly to further grants being given for expenditure found necessary in the North-West Frontier Province.

270. The expenditure incurred by Civil Officers approximates closely with the figures of the previous year and the Budget Estimate, and calls for no remarks. Out of the excesses of 5 (Imperial) in India, 4 together with 1 in Bengal has been sanctioned and 1 in India awaits sanction.

Provincial Works.

271. The expenditure incurred by departmental officers during 1903-4 exceeded that of the previous year by 46,94. The increase was mainly due to larger grants having been made available for expenditure during the year by the Local Governments. In Bengal and Bombay the increases were specially due to the purchase of land for the Medical College and Presidency General Hospitals, and for the extension of the Grant Medical College, Sir Jamsetjee Jheejeebhoy Hospital, and the Government Chemical Laboratory. As compared with the Budget Estimate, there was also an increase of 37,73, due to the same causes. The excesses in different provinces were sanctioned.

272. The expenditure incurred by Civil Officers in the Punjab was smaller than in the previous year. In the United Provinces and Madras a larger expenditure was incurred under Grants-in-aid to Municipalities and Towns for sanitary improvements, and to a special contribution to the Victoria Technical Institute. As compared with the Budget Estimate the largest decrease occurred in Bengal and in the Punjab, due to smaller expenditure on repairs and roads. The excess in the United Provinces was sanctioned.

Local Works.

273. The expenditure incurred by departmental officers during 1903-4 exceeded that of the previous year by 1,59, the increase being chiefly in Bombay and Berar. As compared with the Budget Estimate there was a short outlay of 2,04, chiefly in Burma, Assam and Berar.

274. The expenditure incurred by Civil Officers during 1903-4 exceeded that of the previous year by 6,50. This increase was due to the continued improved financial position permitting of a larger programme of public works. As compared with the Budget Estimate, there was a lapse of 11,41, due to progress of work being slower than anticipated.

Section K.—45A.—CONSTRUCTION OF RAILWAYS charged to Provincial or Local Revenues.

1902-3. Accounts.		1903-4. Budget.	Revised.	Accounts.
	EXPENDITURE—			
R		R	R	R
8,20	India	7,74	3,99	3,98
£		£	£	£
54,6	Equivalent in Sterling	51,6	26,6	26,6

275. The following are the details of the amounts:—

1902-3. Accounts.		1903-4. Budget.	Revised.	Accounts.
R		R	R	R
	PROVINCIAL.			
	ASSAM—			
—1	Jorhat Railway	—3	—1	3
	LOCAL.			
	MADRAS—			
8,21	Mayavaram-Mutupet Railway	7,77	4,00	3.95
8,20	GRAND TOTAL	7,74	3,99	3,98

276. The lapse of 3,82 on the Mayavaram-Mutupet Railway under Local, as compared with the Budget Estimate, was due chiefly to a special credit on account of expenditure on land for the Mutupet-Arantangi Extension transferred to 40.—Subsidised Companies, Land, etc., and to the construction of certain works having been postponed to the year 1904-5. The excess of 6 over the Budget Estimate of the Jorhat State Railway has been sanctioned by the Assam Administration.

Section L.—ARMY SERVICES.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
£		£	£	£
1,125,0	RECEIPTS	1,039,6	1,072,2	1,089,4
17,346,4	EXPENDITURE	17,691,9	17,856,3	17,865,2
16,221,4	NET .	16,652,3	16,784,1	16,775,8

277. The Indian and English portions of the above figures are as follow :—

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
	RECEIPTS :—			
R		R	R	R
1,09,80	India	81,25	92,42	95,86
£		£	£	£
732,0	Equivalent in Sterling .	541,7	616,1	639,0
393,0	England	497,9	456,1	450,4
1,125,0	TOTAL .	1,039,6	1,072,2	1,089,4
	EXPENDITURE :—			
R		R	R	R
18,08,36	India	18,90,46	19,20,56	19,28,07
£		£	£	£
12,055,7	Equivalent in Sterling .	12,603,1	12,803,7	12,853,8
5,290,7	England	5,088,8	5,052,6	5,011,4
17,346,4	TOTAL .	17,691,9	17,856,3	17,865,2

278. The receipts in India exceeded the Budget Estimate by R14,61 or £9,73, bu fell short of the actuals of the previous year by R13,94 or £9,30. Compared with th Budget, the improvement was chiefly due to His Majesty's Imperial Government havin been debited with the value of stores issued from stock to South Africa, China, and Somali land, of peace equipment stores of corps and batteries which proceeded to China and Somali land, of horses forming the peace equipment of units sent to China, and of mounted infantr ponies sent to Somaliland; to recoveries on account of arms, etc., issued to the Somaliland Uganda, and British East African Protectorates; to large sales of unserviceable Medica Stores, and of Ordnance stores from arsenals and factories; to excess recoveries from th Uganda, and the British East and Central African Protectorates of the capitalized value o pensions to soldiers for service in those Protectorates; and to larger contribution towards Indian Military Service Family Pensions. The improvement would have bee greater, but for the decrease in the sales of provisions, stores, malt liquor and rum Compared with the actuals of the past year, the decrease was mainly due to credits afforde in the previous year for value of elephants transferred to Burma with the Khedda Department and of peace equipment stores taken by certain units to China and South Africa.

279. The receipts in England fell short of the Budget Estimate by £47,5, owing chiefl to the postponement to 1904-5, of expected receipts of the Indian Troop Service, an to reduced realizations of subscriptions towards Indian Military Service Family Pensions, an of contributions of Indian Native soldiers lent for Imperial Service.

Section L.—ARMY SERVICES—*continued.*

280. The following statement shows separately the ordinary and special charges included under expenditure in India :—

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R		R	R	R
25,23	SPECIAL CHARGES . .	19,35	87,58	92,68
17,83,13	Other Charges . . .	18,71,11	18,32,98	18,35,39
18,08,36	TOTAL .	18,90,46	19,20,56	19,28,07

281. The total Budget provision and the actual expenditure for Special Charges are shown in detail below :—

	1903-4. Budget.	1903-4. Accounts.
Charges for—		
Occupation of Chitral and its Communications .	8,54	8,55
Wano Garrison	2,31	2,15
Tochi Garrison	4,64	2,26
Gilgit Agency	1,71	1,28
Kajuri Kach and Jandola Garrisons . . .	97	95
Blockade of the Mahsud Waziris . . .	...	20
Kohat-Kurrum Force	1,18	...
North-West Frontier Field Operations . . .	...	6
Thibet Mission	...	45,12
Aden Delimitation Commission	...	29,36
Seistan Boundary Commission	...	2,75
	19,35	92,68

282. The increase under Special Charges was mainly due to heavy extra expenditure in connection with the Thibet Mission, the Aden Delimitation Commission, and the Seistan Boundary Commission, for which no provision was made in the Budget. Extra grants, amounting to R41,00, were sanctioned on account of the Thibet Mission; as well as the necessary reappropriations to meet the extra expenditure connected with the Seistan Boundary Commission, and to cover half the extra expenditure in connection with the Aden Delimitation Commission, the other half being payable by His Majesty's Imperial Government. The excess was partly counterbalanced by smaller charges on account of Tochi Garrison, due to the withdrawal of regular troops from certain posts in the Tochi Valley; on account of the Gilgit Agency, due to cheaper rates of food supplies; on account of the Kohat-Kurrum Force, due to charges having been compiled as ordinary military expenditure; and on account of the Wano Garrison, due chiefly to the withdrawal of regular troops towards the close of the year. The expenditure under the heads Blockade of the Mahsud Waziris and North-West Frontier Field Operations was not anticipated in the Budget.

283. The details of the saving of 35,72 in the ordinary expenditure, as compared with the Budget, are shown by the following figures :—

	1903-4. Budget.	1903-4. Accounts.	Excess Savings—
Army and Garrison Staff . . .	59,45	58,21	—1,24
Regimental Pay	9,10,00	8,84,57	—25,43
Supply and Transport . . .	4,10,94	4,06,02	—4,92
Remount	47,30	46,80	—50
Clothing	30,25	31,62	+1,37
Medical	93,41	88,17	—5,24
Ordnance	1,17,64	1,09,21	—8,43
Miscellaneous	16,04	17,82	+1,78
Other heads	1,86,08	1,92,97	+6,89
TOTAL .	18,71,11	18,35,39	—35,72

Section L.—ARMY SERVICES—*continued.*

284. The main causes of the above savings are given below :—

	R	R
(1) Savings in pay and maintenance charges of troops, etc., on service in China and Somaliland		26,07
(2) Net credits for local stores and peace equipment of units sent to and returned from South Africa, China and Somaliland .		6,54
(3) Lapse of the whole or a portion of the special provision made in the Budget on account of—		
Amalgamation of the Intelligence and Mobilization Branches of the Quarter Master General's Department	42	
Addition of 110 Officers to the Indian Army . .	99	
Corps of Indian Coast Artillery	3,40	
Brigade Staff, Royal Horse and Field Artillery . .	1,04	
Reorganisation of Mule Corps	3,05	
Reorganisation of Mule Cadres, Silladar Camel Corps and Pony Cart Train Cadres	1,32	
Allowance for charge of stores	80	
Increase to the establishment of the Indian Army Nursing Service	21	
Improvement of the position of officers of the Ordnance Department and increase to its subordinate staff .	58	
Improvement of rifle ranges for regular troops . .	89	
Construction of rifle ranges for Volunteer Corps . .	23	
		12,93
(4) Less charges on account of the late Hyderabad Contingent, partly owing to its reorganisation		3,86
(5) Less charges for food supplies		8,50
(6) Short strength of reservists attached to the Native army .		2,32
(7) Less charges for purchase of remounts, owing to an over-estimate; also purchase of fewer young stock (horses) . .		3,73
(8) Short strength of medical officers and subordinates, and savings in the provision for increased pay to officers of the Royal Army Medical Corps		2,75
		66,70

285. The more important excesses were :—

(1) More supernumerary officers as candidates for the Indian Army, and more Unattached List Officers, than provided for .	1,26
(2) More charges under hutting money due to special grants having been sanctioned for construction of lines for Native troops	1,41
(3) More charges for messing allowance	1,65
(4) ,, ,, ,, conveyance of troops and stores . .	9,00
(5) Purchase of additional mules	2,92
(6) Extra expenditure in connection with breeding operations transferred from the Civil Veterinary Department for which additional grants were sanctioned	2,14
(7) Replacement of Mounted Infantry ponies sent to Somaliland .	2,72
Carried over . .	21,10

Section L.—ARMY SERVICES—*continued.*

	R	R
Brought forward .	21,10	
(8) Employment of more extra temporary artificers and others in arsenals and factories	2,40	
(9) Reconstitution of certain Native troops in the Madras Command	1,76	
(10) More charges for camps of exercise, manœuvres and instruction	2,41	
(11) Larger number of War Medals made up	63	
(12) Larger payments of gratuities to Native soldiers, followers and reservists	1,65	
(13) Deduction made in the Indian Estimate to adjust excess provision in the Home Estimate	1,00	
	——	30,95

286. The grant heads under which the expenditure exceeded the Budget were:—

Administrative Staff	7
Clothing	1,39
Education	13
Miscellaneous Services	78,03
Rewards for Military Services	73
Military Pensions to Natives	2,36
Family Pensions and Compassionate Allowances . . .	20
Departmental Pensions and Gratuities	34

Of the excess under Miscellaneous Services, 41,00 has been covered by additional grants. The balance under this head (37,03) as well as the excesses under the other heads require the sanction of the Government of India.

287. As compared with the actuals of the preceding year, there was an increase of 67,45 under Special Charges, and of 52,26 under Other Charges. The increase under Special Charges was principally due to excess charges on account of the Occupation of Chitral and its Communications (84), Thibet Mission (45,12), Aden Delimitation Commission (29,36), and Seistan Boundary Commission (2,75), counterbalanced by low charges on account of the Wano Garrison (1,06), Tochi Garrison (1,62), Blockade of the Mahsud Waziris (6,39), and Kohat-Kurrum Force; the charges under the last head have been compiled as ordinary military expenditure. Under Other Charges the excess of 88 under Army and Garrison Staff was due mainly to higher rates of pay of certain officers; to reorganisation of the Mobilization and Intelligence Branches, and to more travelling charges of the Quarter Master General's Department. The excess of 1,01 under Administrative Staff was due to the creation of the appointment of Assistant Pay Examiner in the Bengal Command; to higher rates of pay and to pay for March 1904 having been drawn in that month by certain officers; and to pay of clerks sanctioned for the audit of the accounts of the late Hyderabad Contingent. The increase of 59,79 under Regimental pay, etc., was mainly owing to excess strength of Cavalry; to charges on account of howitzer batteries, brigade staff, and Hyderabad Contingent for the whole year instead of for a part of the year as in 1902-3; to the absence of savings on account of South Africa; to more supernumerary officers having been attached to British regiments as candidates for the Indian Army; to more Unattached List Officers having been present than was provided for; and to larger special grants for construction of lines for Native troops. The excess of 1,03 under Remount and Veterinary was due to the transfer of the charges on account of the reorganisation of the department for the control of horse, mule and donkey breeding operations from the Civil Veterinary Department, to replacement of Mounted Infantry ponies sent to Somaliland, and to increased road expenses of cattle and remounts; of 3,87 under Clothing, to the adjustment of the cost of warm coats returned from South Africa, and to larger claims for compensation in lieu of clothing. The increase

Section L.—ARMY SERVICES—*continued.*

of 12,93 under Medical was due to increased rates of pay to officers of the Royal Army Medical Corps, and the Indian Medical Service, and of charge allowance to Senior Medical Officers of Station Hospitals, to extra expenditure consequent on the reorganisation of the Army Hospital Corps, and to large purchases of local stores at the Medical Store Depôts; of 50 under Education, to charges on account of the British Army Schools and Garrison Instruction; and of 1,52 under Volunteer Corps to higher charges for construction of rifle ranges; and to increased travelling charges owing to frequent inspections at out-stations. The excess (94) under Rewards for Military services was attributable to large supplies of silver War Medals; while that (3,61) under Military Pensions to Natives was due to the charges on account of the late Hyderabad Contingent, to the reconstitution of certain regiments in the Madras Command, and to more new admissions to the pensionary establishment.

288. The expenditure in England showed a decrease of £100,0 under Effective Charges, and an increase of £22,6 under Non-Effective Charges. The saving under Effective Charges was mainly due to less payments to War Office in respect of British Forces serving in India, to few officers having been provided with passages otherwise than in Government transports, and to a decrease under Ordnance Stores, partly counterbalanced by increased charges on account of furlough pay, by arrears in respect of the cost of moving units, etc., from South Africa to India, by increase in freight of troops to India, and by an increase under Medical, and Supply and Transport Stores. Under Non-Effective Charges, the excess was in the Payments to the War Office for Retired Pay, etc., of British Forces for service in India, in the pay and pensions of non-effective and retired officers of the Indian Service, in the Indian Military Service Family Pensions, and in Miscellaneous Pensions.

Section L.—ARMY SERVICES—RECEIPTS.

XXXIII.—Army.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
	INDIA—			
R	EFFECTIVE SERVICES—	R	R	R
72	Regimental Pay, Allowances and Charges	59	65	65
44,01	Supply and Transport	43,95	41,49	40,10
2,63	Remount and Veterinary Establishments, Supplies and Services	1,38	4,42	5,18
9,20	Clothing Establishments, Supplies and Services	8,06	7,82	8,80
21	Barrack Establishments, Supplies and Services	28	28	26
4,26	Medical Establishments, Supplies and Services	3,41	3,80	4,20
35,77	Ordnance Establishments, Stores and Camp Equipage	11,89	20,19	19,29
19	Education	18	18	17
43	Sea Transport Charges	24	53	28
76	Miscellaneous Services	74	93	2,88
98,18	TOTAL EFFECTIVE SERVICES	70,72	80,29	81,81
	NON-EFFECTIVE SERVICES—			
3	Rewards for Military Services	3	3	8
2	Military Pensions to Natives	...	...	2,17
11,57	Family Pensions and Compassionate Allowances to Europeans	10,50	12,10	11,80
11,62	TOTAL NON-EFFECTIVE SERVICES	10,53	12,13	14,05
1,09,80	TOTAL INDIA	81,25	92,42	95,86
£		£	£	£
732,0	Equivalent in Sterling	541,7	616,1	639,0
	ENGLAND—			
333,7	Effective Services	437,2	408,1	402,6
59,3	Non-effective Services	60,7	48,0	47,8
393,0	TOTAL ENGLAND	497,9	456,1	450,4
1,125,0	GRAND TOTAL	1,039,6	1,072,2	1,089,4

289. As compared with the Budget Estimate, there was an improvement of 14,61 in the receipts in India. A large portion of the increase was due to credits for Europe stores issued from stock to South Africa, China and Somaliland, for peace equipment stores of corps and batteries which proceeded to China and Somaliland, for horses forming the peace equipment of units sent to China, and for Mounted Infantry ponies sent to Somaliland. The increase was spread over almost all the heads, and the principal variations are noted below.

290. There was a net increase of 3,80 under *Remount, etc.*, chiefly due to credits taken for the value of Mounted Infantry ponies sent to Somaliland, and to the supply of a large number of horses to His Excellency the Viceroy's Stables, partly counterbalanced by the sale of a small number of chargers to officers. Under *Clothing, etc.*, the increase of 74 was mainly due to credits for Europe stores issued from stock to South Africa, China and Somaliland, and for stores supplied to the South African Constabulary, partly counterbalanced by small sales of clothing and the refund of the value of regimental necessaries issued to replace those lost or damaged in South Africa. The excess of 79 under *Medical, etc.*, was attributable to credits for Europe stores issued from stock to Somaliland, to excess recoveries from the Municipal and other Hospitals, and to large sale-proceeds of unserviceable Medical stores. The increase under *Ordnance* (7,40) was mainly due to extensive sales of unserviceable Ordnance stores from Arsenals and Factories; to recoveries on account of arms, etc., issued to the Somaliland, Uganda and British East African Protectorates; to the issue of ammunition to the Sultan of Muskat, and of cordite to the Australian Government on payment; to large issues to the Civil Department, and to credits for Europe stores issued from stock to South Africa, China, Somaliland, and Mauritius. Recoveries on account of the Aden Delimitation Commission and the Thibet Mission, for which no provision was made in the Budget, led to an improvement of 2,14 under *Miscellaneous Services*. The excess under *Military Pensions to Natives* (2,17) was chiefly due to recoveries from the Uganda and the British East and Central African Protectorates of the capitalized value of pensions granted

Section L.—ARMY SERVICES—RECEIPTS—*concluded.*

XXXIII—Army—*concluded.*

to soldiers for service in those Protectorates, while that under *Family Pensions and Compassionate Allowances to Europeans* (1,30) was due to larger contributions towards Indian Military Service Family Pensions than were anticipated. The only noticeable fall was that under *Supply and Transport* (3,85). This was mainly due to smaller sales of provisions, stores, malt liquor and rum than were anticipated; to less recoveries for supplies made on payment on account of the Occupation of Chitral and its Communications, Wano, Kajuri Kach, Jandola and Tochi garrisons; and to the write-back of credits taken in 1902-3 for the value of mules sent to Somaliland; partly counterbalanced by large sale-proceeds of surplus fodder and of transport animals and to credits for Europe stores issued from stock to South Africa, China and Somaliland.

291. The receipts in England under *Effective* and *Non-effective Services* were less than the Budget by £47,5. The principal decrease under *Effective Services* was due to the postponement of the expected receipts of the Indian troop service; while that under *Non-effective Services* was due to an over-estimate of the subscriptions towards Indian Military Service Family Pensions, and of the contributions towards pensions of Indian Native soldiers lent for Imperial Service, owing to a decrease in the number of Native soldiers lent for Imperial service.

Section L.—ARMY SERVICES—EXPENDITURE.

46.—Army.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
	INDIA—			
R	EFFECTIVE CHARGES—	R	R	R
57,57	Army and Garrison Staff	59,56	58,70	58,33
21,14	Administrative Staff	22,08	21,87	22,15
8,25,97	Regimental Pay, etc.	9,10,78	8,86,83	8,85,45
4,19,47	Supply and Transport	4,26,81	4,18,51	4,19,02
45,77	Remount and Veterinary	47,30	45,11	46,80
27,95	Clothing	30,46	33,29	31,85
20,55	Barrack Establishment, etc.	21,06	20,68	20,94
3,49	Administration of Martial Law	3,87	3,59	3,56
75,66	Medical	93,67	88,13	88,32
1,12,99	Ordnance	1,17,77	1,10,37	1,09,25
3,82	Ecclesiastical	4,12	3,98	4,03
4,57	Education	4,94	4,82	5,07
7,00	Sea Transport Charges	6,57	5,35	5,12
56,28	Miscellaneous Services	17,51	93,73	95,54
23,52	Volunteer Corps	26,38	25,18	25,04
17,05,75		17,92,88	18,20,14	18,20,47
4,24	Unadjusted Expenditure	...	...	6,68
17,09,99	TOTAL EFFECTIVE CHARGES	17,92,88	18,20,14	18,27,15
	NON-EFFECTIVE CHARGES—			
1,16	Rewards for Military Services	1,37	1,61	2,10
12,97	Military Pensions to Europeans	10,81	11,65	10,52
75,11	Ditto to Natives	76,36	77,67	78,72
2,53	Family Pensions and Compassionate Allowances, etc.	2,50	2,69	2,70
6,60	Departmental Pensions and Gratuities	6,54	6,80	6,88
98,37	TOTAL NON-EFFECTIVE CHARGES	97,58	1,00,42	1,00,92
18,08,36	TOTAL INDIA	18,90,46	19,20,56	19,28,07
£		£	£	£
12,055,7	Equivalent in Sterling	12,603,1	12,803,7	12,853,8
	ENGLAND—			
	EFFECTIVE CHARGES—			
964,8	Home Charges of British Forces serving in India	883,0	867,3	768,3
250,6	Furlough Allowances of Officers of the Indian Service	230,0	260,0	261,1
345,5	Indian Troop Service	330,1	371,3	360,0
21,8	Passage of Officers and Troops otherwise than in Troopship	19,0	13,0	10,5
53,2	Miscellaneous	27,1	40,0	44,8
1,291,0	Stores for India	1,229,6	1,117,4	1,174,1
2,926,9	TOTAL EFFECTIVE CHARGES	2,718,8	2,669,0	2,618,8
	NON-EFFECTIVE CHARGES—			
615,0	Retired Pay, etc., of British Forces for service in India	650,0	647,3	659,9
1,623,7	Pay and Pensions of Non-effective and Retired Officers of the Indian Service	1,591,0	1,605,3	1,601,2
83,3	Miscellaneous Pensions, etc.	84,0	85,0	85,2
41,8	Indian Military Service Family Pensions	45,0	46,0	46,3
2,363,8	TOTAL NON-EFFECTIVE CHARGES	2,370,0	2,383,6	2,392,6
5,290,7	TOTAL ENGLAND	5,088,8	5,052,6	5,011,4
17,346,4	GRAND TOTAL	17,691,9	17,856,3	17,865,2

Section L.—ARMY SERVICES—EXPENDITURE—*continued.*

Army and Garrison Staff.

1902-3. Accounts.		Budget.	1903-4. Revised.	Accounts.
		R	R	R
3,02	Commander-in-Chief	2,76	2,86	3,02
4,21	Lieutenant-Generals Commanding the Forces	4,12	4,12	4,01
7,36	Adjutant General	7,74	7,35	7,42
1,56	Artillery Branch	1,66	1,63	1,72
37	Cavalry Branch	37	37	41
2,57	Musketry Inspection	2,66	2,64	2,46
4,73	Quarter Master General	5,66	5,85	5,53
56	Gymnastic Instruction	58	55	56
39	Army Signalling	48	46	48
2,00	Mounted Infantry Schools	2,24	2,20	2,06
18,89	District Commands	19,06	19,54	19,49
6,94	Garrison and Station Staff	6,99	7,00	7,06
2,86	Hill Sanitaria	3,01	2,74	2,71
99	Miscellaneous Depôts	1,05	1,05	1,02
85	Staff of Local Forces	91	20	23
3	Staff Miscellaneous	3	3	3
24	Special Services	11	11	12
...	Hyderabad Contingent	13	...	...
57,57	TOTAL	59,56	58,70	58,33

292. As compared with the Budget, the saving of 1,23 occurred chiefly under Salaries (1,05), and was due to an officiating appointment to the office of Adjutant General in India for a part of the year; to the abolition of the appointment of Deputy Assistant Adjutant General, Madras Command Head-Quarters; to the absence of certain officers on furlough and other leave; to variations in army ranks of certain officers; to savings in pay of European and Native Establishments; and to the transfer of four clerical appointments from the Office of the Adjutant General in India to that of the Military Secretary to the Commander-in-Chief. There was also a saving of 92, due chiefly to the partial lapse of the special provision for the amalgamation of the Mobilization and Intelligence Branches; to certain changes in the distribution of Commands and staff in the Punjab Command, resulting in the abolition of the Punjab Frontier Force and Frontier district; and to less tour charges of the Lieutenant-Generals Commanding the Forces. These savings were counterbalanced by excesses under *Commander-in-Chief* and *District Commands* (69), due to higher rates of pay having been drawn by certain Officers; to the reorganisation of the office of Military Secretary; to the creation of the appointment of a Deputy Assistant Adjutant General, Burma District, and to more charges for tour expenses, travelling, postage, contingencies, etc. The charges under *Hyderabad Contingent* were compiled under the several heads concerned instead of under a separate head as in the Budget. The excess over the previous year was mainly due to higher charges for salaries and tour and travelling expenses, and to special grants to the Intelligence Branch at Army Head-quarters.

Administrative Staff.

1902-3. Accounts.		Budget.	1903-4. Revised.	Accounts.
		R	R	R
1,52	Personal Staff of the Governor-General, Governors, and Lieutenant-Governors	1,63	1,61	1,49
1,72	Accountant General, Military Department	1,78	1,82	1,86
	Controller of Military Accounts—			
2,58	Central Branch	2,43	2,36	2,42
1,44	Accounts Branch	1,81	1,73	1,76
4,76	Pay Branch	4,64	4,74	4,89
3,65	Supply and Transport Branch	4,04	3,96	4,02
76	Do. Do. Rangoon	78	82	80
66	Examiner of Ordnance Factory Accounts in India	68	69	69
1,37	Ordnance and Clothing Branches	1,37	1,43	1,47
1,50	Circle, Field and Pension Pay Offices	1,48	1,32	1,37
95	Inspections, Special Duties, and Probationers	1,76	1,20	1,15
23	Special Services	19	19	23
...	Hyderabad Contingent	9	...	...
...	*Deduct*—Probable Savings	60	...	...
21,14	TOTAL	22,08	21,87	22,15

Section L.—ARMY SERVICES—EXPENDITURE—*continued.*

Administrative Staff—*concluded.*

293. The principal decreases under this head occurred under *Personal Staff of the Governor-General, etc.*, (14), under *Circle, Field and Pension Pay Offices* (11), and under *Inspections, Special Duties and Probationers* (61) and were due to an insufficient allowance in the Budget Estimate for probable savings; to the absence on furlough of the Military Secretary to the Governor of Bombay; to pay and Presidency house rent not having been drawn by certain Aides-de-Camp to the Governor-General for some time; to the payment of commission to the Postal Department for paying pensions during 1903-4 having been deferred till October 1904, and to a saving in the provision for additional Officers sanctioned for the Military Accounts Department. These decreases were, to some extent, counter-balanced by increases under *Accountant General, Military Department, Pay Branch* and *Ordnance and Clothing Branches* due chiefly to higher rates of pay having been drawn by certain officers, to the creation of the appointment of Assistant Pay Examiner in the Bengal Command, to pay for March 1904 having been drawn in advance in that month by certain officers, and to pay of clerks sanctioned for the audit of accounts of the late Hyderabad Contingent. The excess over the previous year was chiefly due to more charges for salaries and Exchange Compensation Allowance under *Accountant General, Military Department, Accounts, Pay, Supply and Transport* and *Ordnance and Clothing Branches.*

Regimental Pay.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
3,89,61	European Army	4,27,48	4,26,62	4,26,78
4,35,17	Native Army	4,82,52	4,59,17	4,57,79
1,19	Special Services	78	1,04	88
8,25,97	TOTAL	9,10,78	8,86,83	8,85,45

294. As compared with the Budget, the large decrease under this grant was mainly due to the absence of troops in China and Somaliland; to less expenditure on account of the late Hyderabad Contingent; to savings in the Brigade staff and local allowance to Subalterns serving in Burma; to the lapse of the special provision for the corps of the Indian Coast Artillery, and for the addition of 110 Officers to the Indian Army; to the reconstitution of certain Native Infantry Regiments in the Madras Command; to short strength of Native troops; to less charges for reserve forces owing to few men having been called out for training, and to the transfer of the cost of training the men of certain reserve centres in the accounts of 1904-5 and to the re-adjustment in 1903-4 by debit to His Majesty's Imperial Government of payments made in 1902-3 on account of furlough gratuities. These savings were, to some extent, counter-balanced by excess expenditure, chiefly due to excess strength of British troops; to more supernumerary officers having been attached to British regiments as candidates for the Indian Army, and to more Unattached List Officers having been present; to the transfer of an increased number of British soldiers to the Army reserve in India; to enhanced rates of pay to officers of the Indian Medical Service; to special grants for the construction of lines of Native troops at Nowshera, Bellary, Bangalore and Secunderabad; and to small recoveries for hospital and grocery stoppages owing to few patients in hospital, and a large number of British soldiers having been in receipt of messing allowance. The increase, as compared with the actuals of the previous year, was chiefly due to the absence of savings owing to the return of troops from South Africa; to charges on account of howitzer batteries and brigade staff, and the late Hyderabad Contingent infantry for the whole year instead of for a part of the year as in 1902-3; to excess strength of the European Cavalry, and to more officers of the Native Army having been present in 1903-4 than in 1902-3.

295. The details of the principal sub-heads of the European Army are given below:—

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
1,07,13	Artillery	1,12,54	1,12,33	1,13,37
28,91	Cavalry	40,60	41,10	42,59
13	Engineers	13	17	20
2,34,46	Infantry	2,63,27	2,60,00	2,58,19
25	Invalid and Veteran Establishment	23	22	20
7,98	Officers of the Indian Army, General List of Officers, Unattached and Unemployed Officers	8,62	9,30	8,98
16	Colonel's Allowances	17	5	5
10,59	Other Charges	1,92	3,45	3,20
3,89,61	TOTAL	4,27,48	4,26,62	4,26,78

Section L.—ARMY SERVICES—EXPENDITURE—*continued.*

Regimental Pay—*concluded.*

296. Under *Artillery* and *Cavalry* the increases were chiefly due to excess strength of warrant and non-commissioned officers, rank and file; to deductions for expected savings in the Budget not having been realised; to more charges for command, staff and horse allowances, contract allowances and good-conduct pay; partly counterbalanced by less charges for pay of officers of the brigade staff and of regimental educational establishments, etc., to the absence of officers on service in Somaliland; and to less payments of gratuities on discharge, or on transfer to the army reserve. The excess under *Engineers* was due to charges for pay and allowances of an additional officer. The saving under *Infantry* was mainly due to less charges for pay of commissioned officers, of warrant and non-commissioned officers, rank and file, owing to short strength; to the absence of officers on service in South Africa, China and Somaliland; and to less charges for good-conduct pay, prize for skill-at-arms, etc., and for gratuities on discharge, or on transfer to the army reserve; partly counterbalanced by excess charges for command, staff and horse allowances and for deferred pay. A larger number of supernumerary officers attached to British regiments as candidates for the Indian Army and of unattached list officers having been present than was provided for, caused an excess under *Officers of the Indian Army, etc.* The decrease under *Colonel's Allowances* was due to savings. Under *Other Charges* the increase was due chiefly to the transfer of a large number of men to the reserve; to excess charges for kit-money for recruits on enlistment; to special grants for hutting money, and to heavy telegraph charges. The large excess under the European Army over the actuals of the previous year was chiefly due to charges for howitzer batteries, and brigade staff for the whole year, instead of for a part of the year as in 1902-3; to excess strength of the European Cavalry; to the absence of savings on account of South Africa; to more supernumerary officers being attached to British regiments as candidates; to the presence of more unattached list officers, and to more charges for family allowances.

297. The details of the principal sub-heads under the Native Army are as follow:—

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
9,39	Artillery	10,53	8,75	8,77
1,18	Body-Guard	1,14	1,19	1,17
1,32,33	Cavalry	1,28,88	1,40,61	1,40,94
13,22	Sappers and Miners	15,15	13,32	13,45
2,47,98	Infantry	2,66,73	2,59,00	2,61,28
5,66	Annual grant-in-aid of half-mounting	5,65	5,56	5,76
4,33	Kit-money for Recruits	4,10	4,71	4,25
4,17	Hutting money	3,96	6,89	5,59
10,95	Reserve Forces	11,08	11,08	8,75
5,96	Other Charges	7,90	8,06	7,83
...	Hyderabad Contingent	27,40	...	...
4,35,17	TOTAL	4,82,52	4,59,17	4,57,79

298. Under Native Army the decrease under *Artillery* (1,76) was chiefly attributable to the lapse of the special provision for pay, etc., of the Corps of the Indian Artillery, partly counterbalanced by charges of the late Hyderabad Contingent Artillery. The savings under *Sappers and Miners* (1,70) and *Infantry* (5,45) were due to less charges for pay of both European and Native commissioned and non-commissioned officers, rank and file, native artificers and followers, and for good-conduct pay, owing mainly to the absence of troops in Somaliland; to enhanced rates of pay to Medical Officers; to the reconstitution of certain regiments in the Madras Command, partly counterbalanced by charges of the Hyderabad Contingent Infantry. The decrease under *Reserve Forces* (2,33) was due to few men of the active reserve having been called out for training, and to the transfer in the accounts of 1904-5 of the charges for training of the men of certain reserve centres. These savings were, to some extent, counterbalanced by excess expenditure under *Cavalry* (12,06) and *Hutting Money* (1,63). The increase under Cavalry was due to excess charges for salaries and Exchange Compensation Allowance of European officers, pay of native commissioned and non-commissioned officers, rank and file, artificers and followers, command, staff and horse allowances, good-conduct pay and contract allowances chiefly on account of the Hyderabad Contingent Cavalry; to increased rates of pay to Medical Officers. The increase under *Hutting money* was due to charges of the Hyderabad Contingent, and to special grants for the construction of lines at Nowshera, Bellary, Bangalore and Secunderabad. Charges of the Hyderabad Contingent have been compiled against the respective heads. The large excess under the Native Army over the actuals of the previous year was chiefly due to the charges of the Hyderabad Contingent for the whole year against those for 6 months as in 1902-3; to the absence of savings owing to the return of officers from South Africa and China, and to large special grants for the construction of lines for native troops.

Section L.—ARMY SERVICES—EXPENDITURE—*continued.*

Supply and Transport Charges.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
68,52	Establishment	74,75	72,03	69,23
1,73,73	Supplies	1,88,21	1,74,52	1,67,93
1,25,16	Services	1,07,10	1,22,79	1,26,03
38,26	Transport Branch	37,30	36,85	42,83
13,80	Special Services	15,87	12,32	13,00
...	Hyderabad Contingent	4,58	...	
4,19,47		4,27,81	4,18,51	4,19,02
...	*Deduct*—Excess provision in Home Estimates	*1,00*	...	...
4,19,47	TOTAL	4,26,81	4,18,51	4,19,02

299. The principal decreases occurred under *Establishment*, *Supplies* and *Special Services*, and were mainly due to the absence of troops, and of certain officers in Somaliland; to the partial lapse of the special provision for allowance for charge of stores and transport, for reorganisation of Mule Corps, for certain measures of transport reorganisation, and for maxim gun mules; to the debit of the ordinary charges of the 58th Silladar Camel Corps serving with the Seistan Boundary Commission to the Civil Department; to unemployed pay remaining unclaimed to some extent; to the lapse of the provision for the Corps of the Indian Coast Artillery; to cheaper rates of articles of food for men and animals; to the supply of a larger quantity of grass from grass farms; to smaller purchases of malt liquor and tinned meat; to credits for value of local stores issued from stock to South Africa, China and Somaliland; and to a decrease in the charges for special services owing to the withdrawal of regular troops from the Wano garrison, and from certain posts in the Tochi Valley; to lower rates of food supplies; and to less charges on account of Occupation of Chitral and its Communications. Charges under *Hyderabad Contingent* have been compiled under the several heads concerned. The decreases under *Establishment*, *Supplies* and *Special Services* were to some extent counterbalanced by increased expenditure under *Services* and *Transport Branch* due to unusually heavy consignments of Supply and Transport, Ordnance, and Miscellaneous stores by rail and water; to more charges for conveyance of both European and Native troops; to larger purchases of fodder for stock purposes, and of warm clothing for troops and followers; to replacements of stores issued from stock to China and Somaliland; to larger purchases of transport mules and purchase and repair of gear, carts and equipment; and to the absence of the deduction made in the Indian Estimates in adjustment of the excess provision in the Home Estimates. The decrease, compared with the actuals of the previous year, was chiefly due to certain extra charges on account of the Aden Delimitation and Seistan Boundary Commissions having been charged in the accounts for 1902-3 to Special Services under this grant, while in the accounts for 1903-4, the entire extra charge was debited to the grant *Miscellaneous Services.*

300. The details of the expenditure under *Establishment* are given below :—

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
6,59	Supervising Staff	6,83	6,52	6,71
23,57	Executive Establishment	26,69	25,75	24,42
31,39	Transport	34,46	33,01	30,85
7,10	Subordinate Establishment	6,58	6,57	7,13
62	Khedda Establishment	...	...	...
—75	Other Heads	19	18	12
68,52	TOTAL	74,75	72,03	69,23

301. The decrease under *Supervising Staff* was chiefly due to the pay of an Assistant to the Director General not having been drawn for a portion of the year; that under *Executive Establishment*, to less charges for salaries owing to the absence of certain officers and establishments in China and Somaliland (21), to insufficient allowance for probable savings, and to the partial utilisation of the provision for stores and transport. Under *Transport* the savings were mainly due to the absence of troops in Somaliland (34), to a reduction in the complement of transport animals (27), to the partial utilisation of the provision for the reorganisation of mule corps, to unemployed pay not having been claimed to the full extent (21), and to the debit of the ordinary charges of the 58th Silladar Camel Corps employed with the Seistan Boundary Commission to the Civil Department in 1903-4 (1,16). Under *Subordinate Establishment*, there were excess charges for quartermaster's establishment and marching allowances, chiefly due to arrear charges (20), and to purchase of metal pakhals, to replace issues to Somaliland (32). The saving under *Other Heads* was mainly due to larger recoveries by the Agent for Government Consignments for stores consigned to other departments.

Section L.—ARMY SERVICES—EXPENDITURE—*continued.*

Supply and Transport Charges—*continued.*

302. Under *Supplies* the details are as follows :—

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
94,34	Provisions for Europeans	1,02,30	1,00,00	1,02,13
17,99	Provisions for Natives	16,46	15,23	15,20
	Compensation to Natives—			
25,34	(*a*) for dearness of provisions	28,01	24,39	25,34
8,12	(*b*) for dearness of forage	7,20	6,20	5,27
2,14	Purchase of Reserve Stock	2,33	2,22	1,04
28,36	Malt Liquor purchased locally	29,77	29,60	29,26
42	Rum	38	39	29
1,23	Dairy Farms	2,11	2,62	2,49
...	Contingent Expenses	1	1	2
1,77,94		1,88,57	1,80,66	1,81,04
4,21	*Deduct*—Value of Supplies to other Departments	*36*	*6,14*	*13,11*
1,73,73	TOTAL	1,88,21	1,74,52	1,67,93

303. The saving of 1,26 under *Provisions for Natives* was chiefly due to reduced charges for provisions owing to the absence of troops in China and Somaliland; to the lapse of the special provision for the corps of Indian Coast Artillery; to less money allowance in lieu of free rations to native troops and followers in the Quetta District at Aden, and in the Persian Gulf; and to less transport charges for provisions owing to less stores despatched to Jask and Charbar. Under *Compensation to Natives for dearness of provisions* the saving of 2,67 was chiefly due to the absence of troops in China and Somaliland; to cheaper rates of articles of food; to the reconstitution of certain native infantry regiments in the Madras Command, and to the lapse of the provision for the corps of the Indian Coast Artillery, partly counterbalanced by charges on account of the Hyderabad Contingent. The saving of 1,93 under *Compensation to Natives for dearness of forage* was chiefly due to cheaper rates of fodder, and to a larger quantity of grass supplied from grass farms, partly counterbalanced by charges for the Hyderabad Contingent. There was a saving of 1,29 under *Purchase of Reserve Stock* owing mainly to smaller purchases of tinned meat, to a decrease in miscellaneous charges, and to less condemnations and consequent replacements. The savings of 51 and 9, respectively under *Malt liquor purchased locally*, and *Rum*, were chiefly due to smaller purchases owing to sufficiency of stock. The excess of 38 under *Dairy Farms* was chiefly caused by the adjustment of the value of stock transferred to the Quetta and Mhow dairies from the temporary dairy formed for the Delhi Durbar. The deduction for *Value of Supplies, etc.*, included credits for stores issued from stock to South Africa, China, Somaliland, and to the British Central African Protectorate.

304. Under *Services* the following are the details :—

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
7,66	Hire of Transport	4,28	6,90	4,69
5,79	Sea and Inland Water Charges	3,28	5,33	5,02
54,62	Railway Charges	44,67	51,00	54,20
14,75	Grass Cultivation	15,95	16,24	16,35
29,67	Feed of Horses, Battery Mules, Yaboos, Bullocks and Elephants	30,15	27,61	29,99
1,10	Regimental Equipment and Camp Contingencies	85	81	76
4,32	Implements, Godown Furniture, etc.	3,18	3,18	5,76
7,25	Other Heads	4,74	11,72	9,26
1,25,16	TOTAL	1,07,10	1,22,79	1,26,03

305. The increase of expenditure under *Hire of Transport* (41) was chiefly due to partial utilisation of Government Transports and more charges for conveyance of British and Native troops and of Ordnance Stores. The excesses under *Sea and Inland Water Charges* (1,74) and *Railway Charges* (9,53) were mainly owing to unusually heavy consignments of Supply and Transport, Ordnance, and Miscellaneous Stores; to increased rates for Ordnance Stores despatched by the Great Indian Peninsula Railway; to the re-adjustment of the cost of certain movements of European troops to and from India since the commencement of the South African War; to more charges for conveyance of Native Troops of the Hyderabad Contingent; and to the reconstitution of certain Native Infantry Regiments of the Madras Command. The increase of 40 under *Grass Cultivation* was due to increased charges on account of pay and allowances, etc., of the Director of Farms, Bombay Command, and his Office Establishment; to general improvements, and additions to stock, to repairs to buildings and machinery, and to green grass operations, partly counterbalanced by less charges for hay and dry bedding operations. Under *Implements, Godown Furniture, etc.*, and *Other Heads* the excesses of 2,58 and 4,52, respectively, were chiefly due to replacements of articles and warm clothing for troops and followers issued from stock to Somaliland, to larger purchases and contingent charges for godowns.

Section L.—ARMY SERVICES—EXPENDITURE—*continued.*

Supply and Transport Charges—*concluded.*

306. The details of the charges in the *Transport Branch* are as follows :—

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	Accounts.
25,70	Unorganised Transport	18,68	19,43	25,14
9,04	Mule Corps	13,36	13,06	13,15
2,07	Mule Cadres	2,48	2,21	2,57
67	Silladar Camel Corps	1,85	1,23	1,34
29	Pony Cart Train Cadres	34	32	25
1	Service Grantee Camel Corps	3	5	1
48	Transport charges connected with Army Bearer Corps	56	55	37
38,26	TOTAL .	37,30	36,85	42,83

307. The excess of expenditure under *Unorganised Transport* (6,46) over the Budget was chiefly due to more charges for purchase of animals, purchase and repair of gear, carts and equipment, and for uniform clothing, due chiefly to larger demands, to replacements of issues to Somaliland, and to larger condemnations. The savings of 21 under *Mule Corps* and 51 under *Silladar Camel Corps* were mainly due to the partial lapse of the provision for the reorganisation of Mule Corps and Silladar Camel Corps; those under *Pony Cart Train Cadres* and *Transport Charges, etc.*, namely 9 and 19, respectively, were principally due to smaller purchases of animals, and to less charges for purchase and repair of doolies, gear, carts and equipment owing to smaller condemnations.

Remount and Veterinary.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	Accounts.
43	Supervising Staff	1,43	70	80
3,20	Depôt Establishments	4,60	3,13	3,48
92	Veterinary Inspection	1,09	1,08	1,10
2,66	Station Veterinary Hospitals . . .	3,32	2,75	2,84
5	Veterinary Schools	5	5	5
15	Remount Depôt, Garden Reach . .	26	12	12
34	Mule Purchasing Agency . . .	30	11	11
3,81	Temporary Remount Depôts (Umballa and Bangalore)	...	...	...
24,48	Purchase of Remounts	24,77	21,61	22,21
4,29	Feed of Cattle and Remounts . . .	5,23	5,16	4,73
...	Horse, Mule and Donkey Breeding Operations	...	4,40	4,54
5,44	Miscellaneous	6,07	6,00	6,82
...	Hyderabad Contingent	18	...	...
45,77	TOTAL .	47,30	45,11	46,80

308. The decreases of expenditure under *Supervising Staff* (63) and *Depôt Establishments* (1,12), as compared with the Budget, were due to less charges for salaries, owing chiefly to the major portion of the charges for the reorganisation of the departments for horse and mule-breeding operations having been compiled under the special head; and to the absence of officers in Somaliland. The saving of 48 under *Station Veterinary Hospitals* was due to short strength of Veterinary Officers and to the absence of officers on service in Somaliland; that under *Remount Depôt, Garden Reach* (14) was due to the abolition of the appointment of the Agent, and to the employment of a smaller native establishment; while the closing of the Agency from December 1903 accounted for the saving under *Mule Purchasing Agency* (19). The decrease of 2,56 under *Purchase of Remounts* was mainly due to less charges for purchase of remounts, young stock and mules; to the non-utilisation of the provision for Madras Cavalry horses; to the partial lapse of the provision for horsing heavy batteries; and to charges for purchase of mules with corps other than Ordnance having been compiled under Supply and Transport; partly counterbalanced by excess charges for ponies for Mounted Infantry schools to replace those sent to Somaliland. Cheaper rates of fodder and larger outturn of farm produce brought about a saving of 50 under *Feed of Cattle and Remounts.* The actuals (4,54) under *Horse, Mule and Donkey breeding Operations* included 2,08 for the reorganisation of the departments for the control of the operations, provision for which was included under *Supervising Staff* and *Depôt Establishments*; the balance represented charges of breeding operations transferred from the Civil Veterinary Department, for which an additional grant was sanctioned in the absence of Budget provision. Under *Miscellaneous* the excess of 75 was chiefly due to more road expenses of cattle and remounts, to excess charges on farms, to the conversion of the young stock depôt at Hapur into a depôt for Australian horses, and to extra expenditure in connection with the new depôt at Mona; partly counterbalanced by less charges for cattle gear and rolling stock owing to the partial utilisation of the provision made in the Estimate for the reorganisation of the Remount Department. The provision under the *Hyderabad Contingent* lapsed in consequence of the mustering out of the Artillery.

Section L.—ARMY SERVICES—EXPENDITURE—*continued.*

Clothing Establishments.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
1,12	Superintending Establishments	1,11	1,11	1,11
66	Manufacturing and Store Establishments	71	70	66
	Supplies and Services—			
15,08	Factories	16,43	20,35	18,76
4,32	Regimental	4,32	3,96	4,03
8,18	Compensation in lieu of clothing	7,41	7,92	8,62
20	Special Services	21	28	23
...	Hyderabad Contingent	30	...	...
29,56		30,49	34,32	33,41
1,61	*Deduct*—Value of stores supplied to other Departments	*3*	*1,03*	*1,56*
27,95	TOTAL	30,46	33,29	31,85

309. Under *Supplies and Services—Factories*, the excess was chiefly due to charges for making clothing, great-coats, etc., for European and Native troops; to the adjustment of the cost of materials for warm coats returned from South Africa, for which a reappropriation from war savings was sanctioned, and to the purchase of stores for the manufacture of clothing to replace the issues to Somaliland. The saving under *Supplies and Services—Regimental* was due to less charges for clothing for reserve forces owing to short strength, and to a small number of kits of reservists having been condemned during the year. The increase under *Supplies and Services—Compensation in lieu of clothing* was chiefly due to more claims for compensation; to payments to the reconstituted regiments in the Madras Command; to arrear charges; and to expenditure connected with the late Hyderabad Contingent for which a provision was made against the head "*Hyderabad Contingent.*" The Credit under *Value of Stores supplied to other Departments* was raised by debit to His Majesty's Imperial Government for value of stores issued from stock to China, South Africa and Somaliland, and to larger issues to other departments.

Barrack Establishments.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
5,01	Subordinate Establishments	5,41	5,40	5,69
5,98	Barrack Bedding	4,31	4,38	3,76
3,10	Lighting Charges	3,83	3,74	3,79
6,78	Miscellaneous	7,24	6,93	7,56
40	Special Services	33	29	31
21,27		21,12	20,74	21,11
72	*Deduct*—Value of Supplies to other Departments	*6*	*6*	*17*
20,55	TOTAL	21,06	20,68	20,94

310. The increase of expenditure under *Subordinate Establishment* (28), and *Miscellaneous* (32), was due in the former to charges for punkha-pulling establishments for barracks and hospitals, to charges on account of mechanical punkha-pulling at certain stations in the Bengal and Punjab Commands having been compiled under this head, partly counterbalanced by reduced charges for conservancy and tattie-watering establishments. In the latter, it was due to large expenditure for firewood owing to an abnormally cold weather in the Quetta district, and to higher rates of fuel at several stations, partly counterbalanced by fewer condemnations and replacements of barrack and hospital supplies. The saving under *Barrack Bedding* (55) was chiefly due to less purchases of bedding and washing materials, and to reduced charges for repairs and washing. Credit for *Value of Supplies to Other Departments* was raised by debit to His Majesty's Imperial Government for value of local stores issued from stock to Somaliland.

Section L.—ARMY SERVICES—EXPENDITURE—*continued.*

Administration of Martial Law.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
	Judge Advocate General's Department—			
57	Head-Quarters	61	57	56
1,45	Commands	1,59	1,46	1,45
1,47	Miscellaneous	1,63	1,56	1,55
...	Hyderabad Contingent	4	...	...
3,49	TOTAL .	3,87	3,59	3,56

311. There were savings under all the heads. Those under *Head-Quarters* were due chiefly to the absence of charges on account of Cantonment Magistrates attached to the Judge Advocate General's Department for training, and to the absence of the Judge Advocate General on leave out of India for a part of the year; those under *Commands* were due to the absence of officers on leave out of India, partly counterbalanced by charges on account of the late Hyderabad Contingent, for which provision was made in the Budget under *Hyderabad Contingent.* Less charges for regimental, garrison and station prisons owing to a reduction in the number of prisoners brought about a saving under *Miscellaneous.*

Medical Establishments.

1902-3. Accounts.			1903-4. Budget.		1903-4. Revised.		1903-4. Accounts.	
		Medical Establishment—						
2,69		Head-Quarters and Commands		3,40		3,35		3,37
38,08		Districts . .		48,76		45,76		45,12
1,36		Nursing Service . .		1,82		1,63		1,59
		Sanitation of Cantonments and						
5,20		Cantonment Hospitals . .		5,01		5,20		5,27
5,18		Army Bearer Corps . . .		7,21		6,80		6,50
3,27		Army Hospital Corps . .		4,16		4,10		4,03
1,90		Medical Store Depôts . .		2,00		1,95		2,00
10		Followers' Hospitals . .		10		10		10
1,55		Miscellaneous . . .		2,03		1,75		1,75
	20,54	Medical Supplies . .	21,77		20,72		22,55	
		Deduct—						
	4,63	Issues to other Departments	*2,97*		*3,36*		*4,11*	
15,91				18,80		17,36		18,44
42		Special Services . . .		26		13		15
...		Hyderabad Contingent . .		12		...		..
75,66		TOTAL .		93,67		88,13		88,32

312 The saving of 3,64 under *Medical Establishment—Districts* was chiefly due to less charge for salaries and Exchange Compensation Allowance of medical officers and subordinates on service in China and Somaliland; to the deputation of medical officers and subordinates to the Civil Department on plague duty; to a saving in the provision for increased pay to Royal Army Medical Corps Officers; and to short strength of officers and establishments; partly counterbalanced by the grant of increased pay to officers of the Indian Medical Service, and more travelling expenses. The decrease under *Nursing Service* was due to short strength of Nursing Sisters, and to the lapse of the special provision for an increase to the establishment of the Indian Army Nursing Service. The increase under *Sanitation of Cantonments, etc.*, was caused chiefly by excess charges for grants-in-aid to Cantonment funds and hospitals. The savings under *Army Bearer Corps* (71) and *Army Hospital Corps* (13) were mainly due to short strength of officers, to the absence of troops, etc., in Somaliland, and to less charges for clothing, partly counterbalanced by excess charges for travelling and hutting money. Under *Miscellaneous,* the decrease was due chiefly to less charges for extra-duty pay of nursing orderlies, and allowance to military pupils at Medical Colleges and Schools. The excess under *Medical Supplies* was due to more purchases of medical and surgical stores for depôts, partly owing to the prevalence of plague, to the revision of surgical and medical equipment of field hospitals, to the re-handling of surgical instruments; to the cost of equipment of field veterinary companions, and to the supply of artificial teeth to soldiers, partly counterbalanced by less purchases of hospital supplies and equipment and less charges for dieting the sick. The credit under *Issues to other Departments* was due to the adjustment of the value of local stores and peace equipment issued from stock to China and Somaliland, and to larger demands by Civil institutions. Less charges on account of Occupation of Chitral and its Communications, due chiefly to the employment of the permanent men of the Army Bearer Corps whose pay is debited to the ordinary head, and the withdrawal of troops from certain posts in the Tochi Valley resulted in a saving of 11 under *Special Services.* Charges of the *Hyderabad Contingent* have been compiled under the respective appropriate heads.

Section L.—ARMY SERVICES—EXPENDITURE—*continued.*

Ordnance.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R	ESTABLISHMENTS—	R	R	R
3,49	Supervising Staff	3,72	3,67	3,66
21,50	Arsenals and Depôts	24,10	22,50	22,96
28,07	Factories	29,81	31,00	31,22
1,31	Fort Armaments	1,41	1,34	1,38
	STORES—			
17,39	For Arsenals and Depôts	16,47	16,05	16,67
33,75	For Factories	33,19	33,28	32,85
72	Freight	62	70	73
4,87	Other Charges	3,73	3,90	5,77
15,55	Camp Equipage	6,37	6,88	6,36
1,39	Line Gear	1,75	1,54	1,56
1,28,04		1,21,17	1,20,86	1,23,16
	Deduct—			
15,15	Supplies to other Departments	*3,53*	*10,52*	*13,95*
1,12,89		1,17,64	1,10,34	1,09,21
10	Special Services	13	3	4
1,12,99	TOTAL	1,17,77	1,10,37	1,09,25

313. Under *Establishments—Arsenals and Depôts*, the saving of 1,14 was chiefly due to the partial lapse of the special provision for the improvement of the position of the Officers of the Ordnance Department, and for an increase to the subordinate staff, to the transfer of the charges incurred on this account to the heads concerned, and to an insufficient deduction for probable savings, partly counterbalanced by increased expenditure for extra temporary artificers and others. The increase under *Establishments—Factories* (1,41) was due to the employment of extra temporary artificers and others for increased outturn; to the conversion of artillery equipment; and to the dismantling of machinery in the Cossipore Factory and erecting it at Ishapore, partly counterbalanced by less charges for salaries owing to an insufficient deduction in the Budget for probable savings. The increase of 11 under *Freight* was due to large consignments of stores from England. The excess under *Other Charges* (2,04) was chiefly due to the purchase of local stores required to complete the equipment of the three corps of Sappers and Miners; to the purchase of certain telegraph stores; to increased expenditure for light military railway reserve stores, and to more allowances granted for old lead and empty cartridge cases returned into store. The saving of 19 under *Line Gear* was caused by the partial lapse of the provision for maxim gun mules. The excess deduction under *Supplies to other Departments* was due chiefly to larger issues to other departments and to the adjustment of the value of local stores sent to Somaliland (2,82), Colonies (1,71), South African Constabulary (10), Seistan Boundary Commission (17), and of the value of peace equipment sent to Somaliland (42), China (3,28), and Colonies (43). Less charges on account of the Occupation of Chitral and its Communications resulted in a saving of 9 under *Special Services.*

Other Effective Charges.

314. There was a decrease of 9 under *Ecclesiastical*, due chiefly to less charges for pay of chaplains of the Church of Scotland, and for capitation allowances to Wesleyan ministers, partly counterbalanced by ncreased charges for capitation allowances to Presbyterian ministers. Under *Education* the increase of 13 was mainly due to more charges for purchase of books, materials, etc., for army schools. *Sea Transport Charges* showed a saving of 1,45, due mainly to less charges for passage money for the conveyance of officers and others to and from Europe, and from port to port in India, owing to officers and others having proceeded to the Sind and Quetta Districts by rail instead of by sea, and to payment having been made in England for the value of coal supplied at Bombay to the Indian Troop Service transports. The decrease of 1,34 under *Volunteer Corps* was chiefly due to the abolition of the appointment of Commandant of the Calcutta Volunteer Rifles; to the transfer to the Military Works Estimates of a portion of the special provision for the construction of rifle ranges and volunteer buildings, and to the discontinuance of the annual grants-in-aid for the construction of buildidgs and rifle ranges, partly counterbalanced by increased travelling charges owing to frequent inspections of Volunteer Corps.

Section L.—ARMY SERVICES-EXPENDITURE—*concluded.*

Other Effective Charges—*concluded.*

315. The figures under *Miscellaneous Services* may be sub-divided as follows :—

1902-3. Accounts.		Budget.	1903-4. Revised.	Accounts.
8,65	Special Charges	1,47	73,19	77,72
47,63	Other Items	15,96	20,54	17,82
...	Hyderabad Contingent	8	...	...
56,28	TOTAL .	17,51	93,73	95,54

316. The variations under *Special Charges* have been explained in paragraph 282. Under *Other Items* the excess of 1,86 was chiefly due to the reconstitution of certain native infantry regiments of the Madras Command; to additional grants for purchase of land, and for camps of exercise and instruction; to increased charges for telegrams; and to more arrear charges in connection with the Delhi Coronation Assemblage and Manœuvres; counterbalanced to some extent by the partial lapse of the provision for the improvement of rifle ranges for regular troops.

Non-Effective Charges.

317. There was an increase of 73 over the Budget under *Rewards for Military Services,* owing chiefly to a large number of silver medals having been struck (63) and to more payments of gratuities than were anticipated (11). The decrease (29) under *Military Pensions to Europeans* was chiefly due to less payments of capitalized pensions (60); to less charges for pensions to departmental officers with honorary rank and departmental Warrant Officers (19); and to small payments of wound pensions and gratuities (8); partly counterbalanced by more charges for pensions to Commissioned Officers (58). Under *Military Pensions to Natives* the excess of 2,36 was mainly due to new admissions of Native Commissioned, Non-Commissioned Officers and soldiers, Medical subordinates and regimental followers to the Pension Establishment (8), to charges on account of the Hyderabad Contingent (2,56), for which a provision of 2,64 was made under the head *Hyderabad Contingent*; to the re-constitution of certain Native Infantry Regiments in the Madras Command (29); to more payments of gratuities to native soldiers and regimental followers of the 12th Bengal Pioneers, men of the Hyderabad Contingent Artillery, certain native regiments in the Madras Command, and to a large number of others consequent on the abolition of invalid pension to native soldiers after 15 years' service (1,46), and to more charges for gratuities to men of the active reserve (1,14), partly counterbalanced by less charges for compensation for dearness of food to Madras pensioners owing to cheaper prices (71). The excesses of 20 under *Family Pensions, etc.,* and 34 under *Departmental Pensions* were due, in the former case, to the grant of increased rates of pension to the widows and children of departmental Officers with honorary rank, and of departmental Warrant Officers, and, in the latter, to more admissions; to payment of arrears of increased rates of pension sanctioned under the old rules and to large payments of gratuities, partly owing to the closing of the Gunpowder Factory at Ishapore.

Expenditure in England.

318. As compared with the Budget, the English expenditure showed a saving of £100,0 under *Effective Charges,* and an excess of £22,6 under *Non-Effective Charges.* The saving under *Effective Charges* was chiefly due to less payments to the War Office in respect of British Forces serving in India; to few officers having been provided with passages otherwise than in Government transports, and to a decrease under Stores. These savings were, to some extent, counterbalanced by increased expenditure on furlough pay; on arrears in respect of the cost of moving units, etc., from South Africa to India, on freight of troops to India, and on miscellaneous accounts. Under *Non-Effective Charges* the excess occurred under Pay and Pensions of Non-effective and Retired Officers of the Indian Service; under Retired Pay, etc., of British Forces for service in India, owing to larger payments to the War Office, and under Miscellaneous Pensions, etc., and Indian Military Service Family Pensions owing to insufficient provision in the Estimate.

Section LL.—SPECIAL DEFENCE WORKS.—EXPENDITURE.

47.—Special Defences.

1902-3. Accounts.		Budget.	1903-4. Revised.	Accounts.
R	EXPENDITURE	R	R	R
...	India	18,00	3,36	3,25
£		£	£	£
...	Equivalent in Sterling	120,0	22,4	21,7
...	England	...	60	54
...	TOTAL	12,00	28,4	27,1

319. The actuals fell short of the Budget Estimate by £92,9 or R13,94, due to the non-utilisation of grants owing to the late receipt of orders from the Secretary of State approving of the Scheme for starting special defences.

Section M.—PROVINCIAL ADJUSTMENT.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R		R	R	R
—10,86	TOTAL SURPLUS OR DEFICIT IN RUPEES	—2,07,52	+1,80,18	+1,79,29
£		£	£	£
—72,4	DITTO DITTO IN STERLING	—1,383,5	+1,201,2	+1,195,3

DETAILS.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. F. Province.	Madras.	Bombay.	TOTAL.
Provincial.		R	R	R	R	R	R	R	R	R	R	R	R
Revenue	Accounts. 1902-3	...	1,02,98	...	3,36,43	84,16	5,23,92	3,89,87	2,19,23	...	3,64,05	4,67,70	24,88,34
	Budget. 1903-4	...	93,67	...	3,55,03	74,86	5,15,62	3,82,13	2,07,94	...	3,50,04	4,50,44	24,29,73
	Revised. 1903-4	...	1,14,78	...	3,64,75	95,36	6,26,90	4,29,97	2,19,31	...	4,21,46	4,56,67	27,29,20
	Accounts. 1903-4	...	1,14,39	...	3,66,68	92,84	6,33,55	4,30,38	2,23,08	...	4,22,11	4,60,62	27,43,65
Expenditure	Accounts. 1902-3	...	1,02,99	...	3,69,30	74,07	5,17,68	3,90,51	2,08,94	...	3,64,21	4,91,94	25,19,64
	Budget. 1903-4	...	1,07,60	...	3,96,07	83,02	5,52,05	3,97,80	2,23,43	...	3,71,54	4,64,44	25,95,95
	Revised. 1903-4	...	1,22,19	...	3,82,14	82,09	5,44,20	3,90,03	2,12,56	..	3,67,30	4,57,90	25,58,41
	Accounts. 1903-4	...	1,21,80	...	3,87,00	81,43	5,46,31	3,93,27	2,16,33	...	3,69,70	4,61,85	25,77,69
Surplus or Deficit.	Accounts. 1902-3	...	—1	...	—32,87	+10,09	+6,24	—64	+10,29	...	—16	—24,24	—31,30
	Budget. 1903-4	...	—13,93	...	—41,04	—8,16	—36,43	—15,67	—15,49	...	—21,50	—14,00	—1,66,22
	Revised. 1903-4	...	—7,41	...	—17,39	+13,27	+82,70	+39,94	+6,75	...	+54,16	—1,23	+1,70,79
	Accounts 1903-4	...	—7,41	...	—20,32	+11,41	+87,24	+37,11	+6,75	...	+52,41	—1,23	+1,65,96
Closing Balance.	Accounts. 1902-3	...	22,42	...	1,05,30	16,09	55,29	38,16	25,25	...	42,71	34,00	3,39,22
	Accounts. 1903-4	...	15,01	...	84,98	27,50	1,42,53	75,27	32,00	...	95,12	32,77	5,05,18
Local.													
Revenue	Accounts. 1902-3	2,73	15,54	7,79	21,82	12,44	91,14	1,30,63	38,37	3,64	1,50,98	55,02	5,30,10
	Budget. 1903-4	2,56	13,43	9,40	22,00	12,39	91,47	1,28,60	38,51	3,74	1,39,92	50,61	5,12,63
	Revised. 1903-4	2,68	13,05	9,85	22,78	12,48	91,24	1,31,43	40,16	3,83	1,49,87	56,91	5,34,28
	Accounts. 1903-4	2,51	12,93	9,62	23,10	12,08	93,21	1,31,40	40,10	3,68	1,51,98	57,45	5,38,06
Expenditure.	Accounts. 1902-3	2,50	15,60	4,76	21,54	10,88	86,66	1,27,94	37,06	3,68	1,47,28	51,76	5,09,66
	Budget. 1903-4	2,85	15,39	10,61	28,86	13,05	96,79	1,30,23	40,28	3,94	1,58,98	52,95	5,53,93
	Revised. 1903-4	2,57	14,64	8,86	23,38	12,83	89,41	1,29,92	33,03	3,57	1,48,01	53,67	5,24,89
	Accounts. 1903-4	2,51	14,34	8,77	21,94	12,00	91,44	1,29,34	38,43	3,60	1,49,50	52,86	5,24,73
Surplus or Deficit.	Accounts. 1902-3	+23	—6	+3,03	+28	+1,56	+4,48	+2,69	+1,31	—4	+3,70	+3,26	+20,44
	Budget. 1903-4	—29	—1,96	—1,21	—6,86	—66	—5,32	—1,63	—1,77	—20	—19,06	—2,34	—41,30
	Revised. 1903-4	+11	—1,59	+99	—60	—35	+1,83	+1,51	+2,13	+26	+1,86	+3,24	+9,39
	Accounts. 1903-4	...	—1,41	+85	+1,16	+8	+1,77	+2,06	+1,67	+8	+2,48	+4,59	+13,33
Closing Balance.	Accounts. 1902-3	1,63	4,64	9,15	13,33	4,10	24,20	23,45	16,99	1,39	45,94	29,41	1,74,23
	Accounts. 1903-4	1,63	3,23	10,00	14,49	4,18	25,97	25,51	18,66	1,47	48,42	34,00	1,87,56
Total.													
Revenue	Accounts. 1902-3	2,73	1,18,52	7,79	3,58,25	96,60	6,15,06	5,20,50	2,57,60	3,64	5,15,03	5,22,72	30,18,44
	Budget. 1903-4	2,56	1,07,10	9,40	3,77,03	87,25	6,07,09	5,10,73	2,46,45	3,74	4,89,96	5,01,05	29,42,36
	Revised. 1903-4	2,68	1,27,83	9,85	3,87,53	1,07,84	7,18,14	5,61,40	2,59,47	3,83	5,71,33	5,13,58	32,63,48
	Accounts. 1903-4	2,51	1,27,32	9,62	3,89,78	1,04,92	7,26,76	5,61,78	2,63,18	3,68	5,74,09	5,18,07	32,81,7[illegible]
Expenditure.	Accounts. 1902-3	2,50	1,18,59	4,76	3,90,84	84,95	6,04,34	5,18,45	2,46,00	3,68	5,11,49	5,43,70	30,29,3[illegible]
	Budget. 1903-4	2,85	1,22,99	10,61	4,24,93	96,07	6,48,84	5,28,03	2,63,71	3,94	5,30,52	5,17,39	31,49,8[illegible]
	Revised. 1903-4	2,57	1,36,83	8,86	4,05,52	94,92	6,33,61	5,19,95	2,50,59	3,57	5,15,31	5,11,57	30,83,3[illegible]
	Accounts. 1903-4	2,51	1,36,14	8,77	4,08,94	93,43	6,37,75	5,22,61	2,54,76	3,60	5,19,20	5,14,71	31,02,4[illegible]
Surplus or Deficit.	Accounts. 1902-3	+23	—7	+3,03	—32,59	+11,65	+10,72	+2,05	+11,60	—4	+3,54	—20,98	—10,8[illegible]
	Budget. 1903-4	—29	—15,89	—1,21	—47,90	—8,82	—41,75	—17,30	—17,26	—20	—40,56	—16,34	—2,07,5[illegible]
	Revised. 1903-4	+11	—9,00	+99	—17,99	+12,92	+84,53	+41,45	+8,88	+26	+56,02	+2,01	+1,80,18
	Accounts. 1903-4	...	—8,82	+85	—19,16	+11,49	+89,01	+39,17	+8,42	+8	+54,89	+3,36	+1,79,2[illegible]
Closing Balance.	Accounts. 1902-3	1,63	27,06	9,15	1,18,63	20,19	79,49	61,61	42,24	1,39	88,65	63,41	5,13,4[illegible]
	Accounts. 1903-4	1,63	18,24	10,00	99,47	31,68	1,68,50	1,00,78	50,66	1,47	1,43,54	66,77	6,92,7[illegible]

320. The figures shown under this head represent the surplus or deficit of each Provincial Government in respect of the revenues and charges assigned to it, including Incorporated Local Funds. The Revenue and Expenditure under the various major heads have been shown, in detail, in the foregoing pages, and the share of these, pertaining to the Provincial and Local sections of the accounts for the several groups, is given below separately for each Province.

Section M.—PROVINCIAL ADJUSTMENT—*continued.*

321. The Budget provided for an expenditure from Provincial Balances of R1,66,22 or £1,108,1 and from Local Balances of R41,30 or £275,4, but the accounts show a net addition to these balances of R1,65,96 or £1,106,4 and R13,33 or £88,9, respectively. Compared with the Budget, therefore, there was an increase of R3,86,81 or £2,578,8 in the Provincial and Local Net Receipts taken together. These figures do not, however, give a perfectly correct idea of the actual transactions of the year, for almost the whole of the total direct Famine Relief charges in India, amounting to R3,06 or £20,4, for which Provincial and Local Revenues are in the first instance responsible, were, as provided for in the Budget, borne by the Imperial Government. The improvement referred to above was mainly due to large allotments amounting to R1,50,00 by the Imperial Government for the improvement of the financial position of Local Governments, *viz.*, to Assam (20,00), Bengal (50,00), the United Provinces (30,00), and Madras (50,00), to start under favourable conditions the new Provincial Settlements which came into operation from 1904-5, besides 50,00 to Bengal towards the Calcutta Improvement scheme, 20,00 to the Punjab for the extension and improvement of Simla, 17,02 to the Central Provinces, the United Provinces, the Punjab and Bombay for expenditure on minor irrigation works, the drainage of Lucknow, the completion of St. George's Hospital in Bombay, and a variety of other useful local works. Further grants aggregating 22,00 were made to the principal provinces for expenditure on public parks and gardens, hostels, local museums, and other minor but useful works which could not be taken up in preference to works of more pressing importance. An allotment of 2,72 was allowed to the Central Provinces for extra expenditure on the amalgamation of Berar and 1,66 to Assam for change in *kist* dates and 6,84 to the United Provinces for special purposes.

322. The improvement was chiefly contributed to by Burma (28,74), Assam (20,31), Bengal (1,30,76), the United Provinces (56,47), the Punjab (25,68) and Madras (95,45). Besides the allotments referred to above the improvement was also attributable to an increase in the receipts under Principal Heads of Revenue, specially in Excise and Forest, and to a decrease in expenditure under Land Revenue and under Civil Departments, principally in Jails, Police, Education and Medical.

Central Provinces.

Revenue. 1902-3. Accounts.	Revenue. 1903-4. Budget.	Revenue. 1903-4. Revised.	Revenue. 1903-4. Accounts.		Expenditure. 1902-3. Accounts.	Expenditure. 1903-4. Budget.	Expenditure. 1903-4. Revised.	Expenditure. 1903-4. Accounts.
				PROVINCIAL—				
95,36	86,58	1,07,07	1,06,99	Revenue	19,14	20,27	19,40	19,34
97	92	1,40	1,49	Interest	97	1,04	1,02	79
28	17	17	15	Post Office	73	79	77	78
4,35	4,02	4,09	3,75	Civil Departments	45,29	50,15	48,80	48,62
1,41	1,35	1,34	1,25	Miscellaneous	6,56	8,59	19,71	20,05
...	...	...	1	Irrigation	99	...	3,00	2,75
61	63	71	75	Other Public Works	25,83	26,05	27,92	28,00
...	...	...	...	Transfers to Local	3,48	71	1,57	1,47
1,02,98	93,67	1,14,78	1,14,39	TOTAL	1,02,99	1,07,60	1,22,19	1,21,80
				LOCAL—				
9,43	10,02	8,99	8,86	Revenue	5,57	6,21	6,03	5,98
1,73	2,01	1,79	1,87	Civil Department	6,57	7,13	6,67	6,68
37	24	25	29	Miscellaneous	24	26	20	19
...	...	...	...	Famine Relief and Insurance	...	...	...	...
1,53	45	45	44	Other Public Works	3,22	1,79	1,74	1,49
3,48	71	1,57	1,47	Transfers from Provincial	...	...	...	...
15,54	13,43	13,05	12,93	TOTAL	15,60	15,39	14,64	14,34
1,18,52	1,07,10	1,27,83	1,27,32	GRAND TOTAL	1,18,59	1,22,99	1,36,83	1,36,14
				SURPLUS +, DEFICIT —	—7	—15,89	—9,00	—8,82

Section M.—PROVINCIAL ADJUSTMENT—*continued*.

Burma.

Revenue. 1902-3. Accounts.	Revenue. 1903-4. Budget.	Revenue. 1903-4. Revised.	Revenue. 1903-4. Accounts.		Expenditure. 1902-3. Accounts.	Expenditure. 1903-4. Budget.	Expenditure. 1903-4. Revised.	Expenditure. 1903-4. Accounts.
				PROVINCIAL—				
3,13,47	3,26,73	3,38,11	3,41,06	Revenue	77,26	83,13	80,44	81,56
30	28	33	47	Interest	19	23	25	24
...	...	...	...	Post Office	1,55	1,70	1,62	1,63
16,80	16,44	17,15	17,46	Civil Departments	1,73,38	1,89,10	1,73,98	1,77,64
1,75	5,72	2,76	2,08	Miscellaneous	17,47	17,65	18,35	17,04
...	...	...	...	Famine Relief	...	...	...	...
...	...	...	...	Railways	80	95	82	85
1,26	1,45	1,11	1,19	Irrigation	15,30	16,50	16,35	15,63
2,85	4,41	5,29	4,42	Other Public Works	87,34	90,64	94,15	96,21
...	...	...	...	Transfers to Local	—3,99	—3,83	—3,82	—3,80
3,36,43	3,55,03	3,64,75	3,66,68	TOTAL	3,69,30	3,96,07	3,82,14	3,87,00
				LOCAL—				
16,87	17,10	17,40	17,68	Revenue	1,01	1,10	1,04	1,12
...	...	...	...	Interest	1	1	1	1
...	...	...	...	Post Office	1,21	1,25	1,24	1,23
1,70	1,61	1,92	1,94	Civil Departments	4,67	6,30	5,16	5,11
5,30	5,12	5,28	5,19	Miscellaneous	1,76	1,58	1,66	1,60
...	...	...	...	Irrigation	7	18	14	12
1,94	2,00	2,00	2,09	Other Public Works	12,81	18,44	14,13	12,75
—3,99	—3,83	—3,82	—3,80	Transfers from Provincial	...	...	...	...
21,82	22,00	22,78	23,10	TOTAL	21,54	28,86	23,38	21,94
3,58,25	3,77,03	3,87,53	3,89,78	GRAND TOTAL	3,90,84	4,24,93	4,05,52	4,08,94
				SURPLUS +, DEFICIT —	—32,59	—47,90	—17,99	—19,16

Assam.

Revenue. 1902-3. Accounts.	Revenue. 1903-4. Budget.	Revenue. 1903-4. Revised.	Revenue. 1903-4. Accounts.		Expenditure. 1902-3. Accounts.	Expenditure. 1903-4. Budget.	Expenditure. 1903-4. Revised.	Expenditure. 1903-4. Accounts.
				PROVINCIAL—				
79,00	69,51	90,05	87,44	Revenue	12,22	14,61	13,45	13,22
2	1	3	3	Interest	1	2	2	2
...	...	...	...	Post Office	8	9	8	8
3,06	3,15	3,20	3,17	Civil Departments	36,89	39,46	35,98	35,88
23	34	22	22	Miscellaneous	2,79	2,89	3,34	3,31
89	85	88	89	Railways	85	1,27	82	83
96	1,00	98	1,09	Other Public Works	18,22	21,84	25,13	24,88
...	...	...	...	Transfers to Local	3,01	2,84	3,27	3,21
84,16	74,86	95,36	92,84	TOTAL	74,07	83,02	82,09	81,43
				LOCAL—				
6,86	6,85	6,58	6,13	Revenue	7	4	5	3
...	...	...	...	Post Office	42	44	43	43
1,31	1,40	1,32	1,39	Civil Departments	4,32	4,81	4,88	5,22
21	23	26	28	Miscellaneous	28	26	20	21
...	...	...	...	Famine Relief	...	...	...	...
1,05	1,07	1,05	1,07	Other Public Works	5,79	7,50	7,27	6,11
3,01	2,84	3,27	3,21	Transfers from Provincial	...	...	...	...
12,44	12,39	12,48	12,08	TOTAL	10,88	13,05	12,83	12,00
96,60	87,25	1,07,84	1,04,92	GRAND TOTAL	84,95	96,07	94,92	93,43
				SURPLUS +, DEFICIT —	+11,65	—8,82	+12,92	+11,49

Section M.—PROVINCIAL ADJUSTMENT—*continued.*

Bengal.

Revenue. 1902-3. Accounts.	1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.		Expenditure. 1902-3. Accounts.	1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
				PROVINCIAL—				
4,28,52	4,22,32	5,30,75	5,32,05	Revenue . . .	70,41	78,43	73,95	72,57
3,48	3,60	3,38	3,26	Interest . . .	2,02	2,09	2,01	1,96
...	...	...	...	Post Office . . .	4	6	6	6
47,06	48,82	46,48	49,42	Civil Departments .	2,75,45	2,96,77	2,77,30	2,82,33
12,03	10,70	12,87	13,66	Miscellaneous .	41,96	40,73	42,37	41,70
...	...	...	...	Famine Relief .	...	...	...	...
...	...	...	...	Railway . .	...	...	6	5
27,83	25,54	26,05	27,24	Irrigation . . .	51,33	56,33	53,26	52,38
5,00	4,64	7,37	7,92	Other Public Works .	57,20	58,77	76,46	76,05
...	...	...	...	Transfers to Local .	19,27	18,87	18,73	19,21
5,23,92	5,15,62	6,26,90	6,33,55	TOTAL .	5,17,68	5,52,05	5,44,20	5,46,31
				LOCAL—				
51,38	52,33	51,50	52,59	Revenue	4,21	4,53	3,62	3,91
41	43	42	44	Interest	27	35	30	14
9	14	10	11	Post Office . .	3,63	3,88	3,54	3,53
11,45	11,60	12,17	12,46	Civil Departments .	30,01	34,45	33,56	31,82
2,18	2,30	1,87	1,97	Miscellaneous . .	1,48	1,43	1,38	1,27
...	...	...	...	Famine Relief and Insurance . .	...	...	...	...
18	18	18	20	Irrigation	...	1	1	1
6,18	5,62	6,27	6,23	Other Public Works .	47,06	52,14	47,00	50,76
19,27	18,87	18,73	19,21	Transfers from Provincial . . .	...	...	...	...
91,14	91,47	91,24	93,21	TOTAL .	86,66	96,79	89,41	91,44
6,15,06	6,07,09	7,18,14	7,26,76	GRAND TOTAL .	6,04,34	6,48,84	6,33,61	6,37,75
				SURPLUS +, DEFICIT — .	+10,72	—41,75	+84,53	+89,01

United Provinces of Agra and Oudh.

Revenue. 1902-3. Accounts.	1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.		Expenditure. 1902-3. Accounts.	1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
				PROVINCIAL—				
3,07,64	3,01,96	3,49,65	3,49,53	Revenue . . .	56,46	60,63	58,80	58,36
3,87	4,13	3,74	3,88	Interest . . .	3,47	3,50	3,40	3,37
12,76	12,76	11,90	12,40	Civil Departments .	1,61,19	1,65,75	1,58,48	1,58,59
3,88	4,31	4,04	4,60	Miscellaneous . .	34,29	33,23	32,91	33,43
...	...	...	...	Famine Relief and Insurance . . .	1	...	...	...
...	...	...	...	Railway . . .	...	1,40	...	...
58,57	56,43	57,64	56,64	Irrigation . . .	67,56	66,58	66,67	67,22
3,15	2,54	3,00	3,33	Other Public Works .	46,65	47,64	47,89	50,17
...	...	...	...	Transfers to Local .	20,88	19,07	21,88	22,13
3,89,87	3,82,13	4,29,97	4,30,38	TOTAL .	3,90,51	3,97,80	3,90,03	3,93,27
				LOCAL—				
92,78	93,09	92,26	92,06	Revenue	33,67	34,30	33,56	33,47
17	19	18	19	Interest	...	...	...	...
...	...	...	...	Post Office . .	1,88	1,91	1,90	1,91
10,43	10,28	10,61	10,50	Civil Departments .	59,81	63,12	61,67	61,62
27	15	22	17	Miscellaneous . .	50	39	37	36
6,10	5,82	6,28	6,35	Other Public Works .	32,08	30,51	32,42	31,98
20,88	19,07	21,88	22,13	Transfers from Provincial	...	...	...	...
1,30,63	1,28,60	1,31,43	1,31,40	TOTAL .	1,27,94	1,30,23	1,29,92	1,29,34
5,20 50	5,10,73	5,61,40	5,61,78	GRAND TOTAL .	5,18,45	5,28,03	5,19,95	5,22,61
				SURPLUS +, DEFICIT — .	+2,05	—17,30	+41,45	+39,17

Section M.—PROVINCIAL ADJUSTMENT—*continued.*

Punjab.

Revenue. 1902-3. Accounts.	1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.		Expenditure. 1902-3. Accounts.	1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
				PROVINCIAL—				
1,97,07	1,86,00	1,97,19	2,00,14	Revenue . .	33,61	38,21	37,15	36,62
2,38	2,50	2,42	2,58	Interest . . .	2,20	2,46	2,27	2,26
...	...	...	...	Post Office . . .	1,40	1,49	1,42	1,44
12,48	13,24	12,49	12,46	Civil Departments .	1,15,22	1,18,91	1,11 74	1,13,74
3,99	2,58	3,68	4,24	Miscellaneous . .	20,66	25,61	24,98	25,23
...	...	...	...	Famine Relief and Insurance	...	30	...	—2
46	64	55	53	Irrigation . . .	76	3,88	56	53
2,85	2,98	2,98	3,13	Other Public Works .	40,40	40,00	41,43	43,85
...	...	...	...	Transfers to Local .	—5,31	—7,43	—6,99	—7,32
2,19,23	2,07,94	2,19,31	2,23,08	TOTAL	2,08,94	2,23,43	2,12,56	2,16,33
				LOCAL—				
34,95	37,68	38,58	38,59	Revenue . . .	12,64	13,15	13,49	13,53
3	1	3	1	Interest . . .	4	27	3	3
13	11	11	10	Post Office . . .	15	14	12	12
3,16	3,10	2,94	3,14	Civil Departments .	13,90	14,80	13,46	13,41
1,67	1,70	1,87	1,87	Miscellaneous . .	1,87	2,02	2,08	1,97
...	...	...	...	Famine Relief . .	...	...	...	...
36	40	44	36	Irrigation . . .	43	28	35	31
3,38	2,94	3,18	3,35	Other Public Works .	8,03	9,62	8,50	9,04
—5,31	—7,43	—6,99	—7,32	Transfers from Provincial	...	...	...	...
38,37	38,51	40,16	40,10	TOTAL .	37,06	40,28	38,03	38,43
2,57,60	2,46,45	2,59,47	2,63,18	GRAND TOTAL	2,46,00	2,63,71	2,50,59	2,54,76
				SURPLUS +, DEFICIT –	+11,60	—17,26	+8,83	+8,42

Madras.

Revenue. 1902-3. Accounts.	1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.		Expenditure. 1902-3. Accounts.	1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
				PROVINCIAL—				
3,26,60	3,11,68	3,82,56	3,82,27	Revenue . . .	80,02	84,95	81,93	82,22
2,26	2,34	2,44	2,50	Interest . . .	1,82	1,91	1,83	1,82
...	...	...	...	Post Office . . .	1,05	1,07	1,07	1,07
27,78	28,34	29,53	30,07	Civil Departments .	1,67,82	1,71,05	1,63,78	1,66,17
4,09	4,20	3,66	3,95	Miscellaneous . .	30,64	31,52	33,27	34,04
...	...	...	...	Famine Relief . .	...	...	...	...
...	...	...	...	Railways . . .	5	...	...	...
1,54	1,62	1,47	1,55	Irrigation . . .	46,11	40,85	46,36	45,71
1,78	1,86	1,80	1,77	Other Public Works .	32,01	36,07	32,24	32,64
...	...	...	...	Transfers to Local .	4,69	4,12	6,82	6,03
3,64,05	3,50,04	4,21,46	4,22,11	TOTAL .	3,64,21	3,71,54	3,67,30	3,69,70
				LOCAL—				
1,19,72	1,10,92	1,15,05	1,18,16	Revenue . . .	50,40	52,86	51,01	50,67
57	38	52	59	Interest . . .	2	3	2	2
3,71	3,61	3,76	3,79	Civil Departments .	33,54	35,46	36,24	37,09
6,64	5,40	6,52	6,13	Miscellaneous . .	4,55	4,65	4,39	4,36
...	...	...	...	Famine Relief . .	...	...	...	...
3,32	3,75	4,10	4,11	Railways . . .	2,66	3,42	2,96	2,98
...	...	...	...	Irrigation . . .	13	11	11	11
12,33	11,74	13,10	13,17	Other Public Works .	55,98	62,45	53,28	54,27
4,69	4,12	6,82	6,03	Transfers from Provincial	...	...	...	...
1,50,98	1,39,92	1,49,87	1,51,98	TOTAL	1,47,28	1,58,98	1,48,01	1,49,50
5,15,03	4,89,96	5,71,33	5,74,09	GRAND TOTAL .	5,11,49	5,30,52	5,15,31	5,19,20
				SURPLUS +, DEFICIT— .	+3,54	—40,56	+56,02	+54,89

Section M.—PROVINCIAL ADJUSTMENT—*concluded.*

Bombay.

Revenue. 1902-3. Accounts.	Budget.	1903-4. Revised.	Accounts.		Expenditure. 1902-3. Accounts.	Budget.	1903-4. Revised.	Accounts.
				PROVINCIAL—				
4,37,46	4,19,08	4,21,93	4,24,83	Revenue	1,76,82	1,80,94	1,77,55	1,73,54
3,85	5,09	5,16	5,75	Interest	6,48	6,85	6,93	6,63
...	...	...	...	Post Office	1,03	1,03	1,03	1,02
16,32	16,25	16,52	16,96	Civil Departments	1,86,29	1,88,59	1,80,45	1,79,99
3,73	3,31	3,49	3,59	Miscellaneous	62,41	37,57	38,08	44,39
...	...	...	...	Famine Relief	...	...	...	1
...	...	...	...	Railways	...	...	1	...
43	47	50	48	Irrigation	13	12	12	13
5,91	6,24	9,07	9,01	Other Public Works	44,41	43,17	46,14	48,54
...	...	...	...	Transfers to Local	14,37	6,17	7,59	7,60
4,67,70	4,50,44	4,56,67	4,60,62	TOTAL	4,91,94	4,64,44	4,57,90	4,61,85
				LOCAL—				
30,35	34,20	35,35	35,99	Revenue	5,35	5,87	5,59	5,50
17	18	24	26	Interest	6	7	7	3
4,90	4,78	6,15	6,13	Civil Departments	23,22	23,80	23,99	23,54
14	15	2,23	2,23	Miscellaneous	67	71	66	67
...	...	...	...	Famine Relief	...	...	...	...
5,09	5,13	5,35	5,24	Other Public Works	22,46	22,50	23,36	23,12
14,37	6,17	7,59	7,60	Transfers from Provincial	...	...	...	...
55,02	50,61	56,91	57,45	TOTAL	51,76	52,95	53,67	52,86
5,22,72	5,01,05	5,13,58	5,18,07	GRAND TOTAL	5,43,70	5,17,39	5,11,57	5,14,71
				SURPLUS +, DEFICIT —	—20,98	—16,34	+2,01	+3,36

Section N.—RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
R	RECEIPTS—	R	R	R
3,31,41	India* (Rupee figures) . .	4,43,63	1,62,29	1,52,39
£		£	£	£
2,209,4	Equivalent in Sterling . .	2,957,5	1,082,0	1,015,9
1,270,6	England	1,052,6	—39,7	—73,0
3,480,0	TOTAL .	4,010,1	1,042,3	942,9
R	EXPENDITURE—	R	R	R
8,00,73	India (Rupee figures) . .	8,65,31	8,30,53	7,98,81
£		£	£	£
5,338,2	Equivalent in Sterling . .	5,768,8	5,536,8	5,325,4
2,894,9	England	3,210,2	2,638,2	2,581,8
8,233,1	TOTAL .	8,979,0	8,175,0	7,907,2

323. The following is a comparison of the Expenditure not charged to Revenue detailed under Major Heads :—

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts
R	INDIA—	R	R	R
4,55,20	48.—State Railways	5,29,31	5,06,94	4,85,00
83,63	49.—Irrigation Works . .	98,89	80,36	75,61
5,38,83	TOTAL INDIA .	6,28,20	5,87,30	5,60,61
£		£	£	£
3,592,2	Equivalent in Sterling . .	4,188,0	3,915,3	3,737,4
	ENGLAND—			
1,529,3	48.—State Railways . .	1,806,0	1,287,8	1,301,8
6,7	49.—Irrigation Works . .	7,4	5,5	3,8
1,536,0	TOTAL ENGLAND .	1,813,4	1,293,3	1,305,6
5,128,2	TOTAL INDIA AND ENGLAND .	6,001,4	5,208,6	5,043,0

324. The following table compares the whole of the Capital Expenditure with the Estimates of the year and the actuals of the previous year :—

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
£		£	£	£
1,6	34.—Construction of Protective Railways .	153,3	127,2	96,6
94,7	35.—Construction of Protective Irrigation Works	166,7	149,2	144,4
4,564,0	48.—State Railways	5,334,7	4,667,4	4,535,1
564,2	49.—Irrigation Works	666,7	541,2	507,9
5,224,5		6,321,4	5,485,0	5,284,0

325. Under head 48—State Railways, there was a lapse of £799,6 or R1,19,94 compared with the Budget Estimate. The principal lapses were, East India Railway 53,77, North-Western Railway 46,76, Eastern Bengal State Railway 24,04, Oudh and Rohilkhand Railway 15,15, South Indian Railway 10,21, Allahabad-Fyzabad 9,98, Rajputana Malwa Railway 9,92, Murshidabad Branch 7,78, Stores and Reserve 47,30; while the more important excesses were, Lower Sind Extension 20,02, Tirhoot Extensions 19,68, Quetta Nushki 19,17, Rewari-Phulera 14,40, Jech Doab Southern Section 10,92, Kaunia-Bonarpara 10,38 and Great Indian Peninsula Railway 9,47. The causes of these variations are explained further on.

* Includes Capital raised by Companies towards outlay on State lines.

Section N.—RAILWAY AND IRRIGATION EXPENDITURE NOT CHARGED TO REVENUE—*continued.*

48.—State Railways.

1902-3. Accounts. R		1903-4. Budget. R	1903-4. Revised. R	1903-4. Accounts. R
	PRINCIPAL LINES UNDER CONSTRUCTION—			
...	Assam-Bengal, Part I	10	12	—13
74,44	Assam-Bengal, Part II	33,90	36,36	34,94
22,49	Khushalgarh-Kohat-Thal	1,25	3,94	3,09
5,28	Kaunia-Dhubri Extension	1,10	1,41	1
73	Dhubri-Gauhati	10,00	14,35	15,28
7,07	Extensions to Chitpore Terminus	5,00	4,43	3,89
53,35	Allahabad-Fyzabad	46,96	17,52	36,98
...	Ganges Bridge	...	24,37	
17,90	Agra-Delhi Chord	45,00	45,19	52,00
...	Tirhoot Extensions	...	18,18	19,68
2,88	Kankoorgachi Chord (E. B. Railway)	5,00	5,25	6,02
43	Doubling the line between Canal Junction and Kankoorgachi	2,00	2,36	1,89
3,35	Nowshera-Dargai	1,50	1,16	90
12,41	Madura-Pamban	6,00	6,53	6,72
6,36	Tinnevelly-Quilon (British Section)	6,70	6,36	6,59
31,23	Ditto (Native State Section)	20,25	25,01	24,63
3,53	Azikhal-Mangalore	30,00	32,18	29,70
15,42	Jech-Doab (Northern Section)	5,40	2,02	1,84
...	Ditto (Southern Section)	...	8,68	10,92
7,26	Quetta-Nushki	10,00	25,89	29,17
—6,62	Chittagong Jetties	...	...	...
5	Marina Loop	5,25	—5	—5
6,28	Murshidabad Branch	45,92	40,00	38,14
...	Kaunia-Bonapara	...	8,50	10,38
...	Rewari-Phulera	...	11,65	14,40
...	Lower Sindh Extension	...	17,80	20,02
2,63,84	TOTAL	2,81,33	3,59,21	3,67,02
	PRINCIPAL OPEN LINES—			
1,33,97	East Indian	1,87,50	1,37,50	1,33,73
24,52	Rajputana-Malwa System	27,00	16,70	17,08
53,68	Eastern Bengal	62,59	49,15	38,55
31,55	Tirhoot	15,50	10,50	9,12
45,82	Oudh and Rohilkhand	53,11	33,85	37,96
66,04	North-Western	63,58	27,40	16,82
1,89	South Indian	15,50	5,00	5,29
35,42	Nilgiri	23	3	—3
8,73	North-East line	20,00	26,50	20,81
16,97	Great Indian Peninsula	26,50	32,66	35,97
58	Jodhpur-Hyderabad (British Section)	30	3	4
4,19,17	TOTAL	4,71,81	3,39,32	3,15,34
3,08	Other Railways	2,99	1,58	1,12
—1,49	Stores and Reserve	44,08	...	—3,22
6,84,60	GRAND TOTAL	8,00,21	7,00,11	6,80,26
£		£	£	£
4,564,0	Equivalent in Sterling	5,334,7	4,667,4	4,535,1
1,529,3	Charged in England	1,806,0	1,287,8	1,301,8
3,034,7	Ditto India	3,528,7	3,379,6	3,233,3

326. Comparing the outlay for 1903-4 with the Budget Estimate as regards the lines under construction the excess of 5,28 in the case of the Dhubri-Gauhati Extension was due to larger outlay under Permanent-way, Plant Construction, and Locomotive Stock, than was provided for; on the Agra-Delhi Chord the excess of 7,00 was due to better progress than was anticipated; the construction of the new extensions of the Tirhoot State Railway was decided upon during the year, hence the outlay of 19,68 against no provision in the Budget Estimate; an expenditure of 10,92 was incurred on the Jech-Doab Railway, Southern Section, provision for which was included in the Reserve; on the Quetta-Nushki

Section N.—RAILWAY AND IRRIGATION EXPENDITURE NOT CHARGED TO REVENUE—*continued.*

48.—State Railways.—*concluded.*

Railway the excess of 19,17 was chiefly under the head *Formation,* due to pushing on the work of tunnelling, and to material indented for in excess of Budget provision; the outlay of 10,38 on the Kaunia-Bonapara Extension, of 14,40 on the Rewari-Phulera Chord, and of 20,02 on the Lower Sind Extension, was met from the Reserve and from lapses that occurred during the course of the year on other lines. The lapse of 9,98 on the Allahabad-Fyzabad Railway was due to the non-receipt of 3 locomotive engines short collection of ballast and failure to carry out works on the Ganges Bridge to the extent originally intended; the lapse of 5,30 on the Marina Loop was due to the construction of the line having been abandoned during the course of the year, and the lapse of 7,78 on the Murshedabad Branch was owing to sufficient labour for earth work not being obtainable, to works on buildings and junction arrangements having been delayed, and to work on the Lalgolah extension not having been started during the year.

327. As regards *Open Lines,* the more important lapses were 53,77 on the East Indian Railway, due to short outlay in England on English Stores, 9,92 on the Rajputana-Malwa Railway, to the provision made for certain works under Stations and Buildings, Plant and Rolling Stock not having been utilised, 24,04 on the Eastern Bengal State Railway to a large number of works provided for not having been executed; 6,38 on the Tirhoot Railway to Rolling Stock provided for in the Budget not having been obtained during the year, 15,15 on the Oudh and Rohilkhand Railway to a large credit from the Great Indian Peninsula Railway for land at Cawnpore and to smaller outlay than was anticipated under Fencing, Ballast and Permanent-way, Stations and Buildings and Rolling Stock; 46,76 on the North-Western Railway mainly to short outlay on additional Locomotive, Coaching and Goods Stock and 10,21 on the South Indian Railway owing chiefly to the amount provided for stores outlay in England not having been fully expended. The excess of 9,47 on the Great Indian Peninsula Railway was due partly to increased purchases of stores and partly to smaller credits for stores issues to Revenue Works than was anticipated. The lapse under *Stores and Reserve* (47,30) was only nominal as the amount was distributed where it was most likely to be utilised.

49.—Irrigation Works.

1902-3. Accounts.		1903-4. Budget.	1903-4. Revised.	1903-4. Accounts.
6,15	Mandalay Canal	5,49	3,90	3,30
10,76	Shwebo Canal	11,51	10,68	9,92
...	Mon Canals	1,00	51	45
2,12	Ganges Canal	7,13	10,34	10,16
29	Lower Ganges Canal	2,31	1,81	1,30
83	Fatehpur Branch	49	51	38
1,73	Eastern Jumna Canal	3,58	3,20	2,64
4,27	Bari Doab Canal	6,32	1,66	1,01
1,63	Sirhind Canal	1,90	1,28	1,19
9,32	Chenab Canal	8,50	5,02	4,50
19,58	Jhelum Canal	19,48	18,09	17,95
29	Western Jumna Canal	26	34	23
...	Indus Inundation Canals	...	1,19	1,18
3,74	Kistna Delta System	4,00	4,18	4,51
1,65	Penner River System	1,19	1,09	1,01
1,06	Cauvery Delta System	2,16	91	88
61	Godaveri Delta System	1,20	1,47	1,29
85	Periyar Project	3,62	2,15	1,94
2,21	Dad Canal	82	90	89
4,73	Nasrat Canal	3,65	3,40	3,36
3,05	Mahiwah Project	3,32	1,54	1,47
2,87	Jamrao Canal	...	1,64	1,43
2,94	Desert Canal	50	55	54
1,16	Eastern Nara Works	2,59	1,35	1,29
2,79	Other Projects	8,98	3,47	3,36
84,63	TOTAL OUTLAY	1,00,00	81,18	76,18
£		£	£	£
564,2	Equivalent in Sterling	666,7	541,2	507,9
557,5	Charged in India	659,3	535,7	504,1
6,7	" England	7,4	5,5	3,8

328. The expenditure fell short of the actuals of the previous year by 8,45, and the Budget Estimate by 23,82, the large lapse was due to its not being practicable to work up to the programme; the principal works on which the grants were not fully utilised were the Mandalay and Shwebo Canals in Burma and the Bari Doab and Chenab Canals in the Punjab.

Section N.—RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE—*concluded.*

Capital of Indian Railway Companies.

	India, 1903-4.			England, 1903-4.			Total, 1903-4.		
	Budget.	Revised.	Accounts.	Budget.	Revised.	Accounts.	Budget.	Revised.	Accounts.
	£	£	£	£	£	£	£	£	£
GUARANTEED COMPANIES—									
Madras	+99,4	+229,1	+210,2	—74,4	—244,3	—206,1	+25,0	—15,2	+4,1
Ditto Extensions	—10,0	—13,3	—9,8	...	...	...	—10,0	—13,3	—9,8
B., B. and C. I.	—51,7	+86,7	+87,0	+371,7	—286,7	—310,2	+320,0	—200,0	—223,2
	+37,7	+302,5	+287,1	+297,3	—531,0	—516,3	+335,0	—228,5	—228,9
ASSISTED COMPANIES—									
Assam Bengal	+84,7	+82,2	+81,7	—84,7	—82,2	—81,7	...	...	...
Bengal Central	—3,7	—1	+1,5	—5,0	—3,2	—3,1	—8,7	—3,3	—1,6
Bengal-Nagpur	—384,7	—630,4	—634,4	—324,9	—593,0	—572,3	—709,6	—1,223,4	—1,206,7
Burma	—130,3	—113,0	—113,5	—99,7	—83,9	—84,9	—230,0	—196,9	—198,4
Indian Midland	—254,1	—220,0	—222,0	—5,1	—4,9	—4,9	—259,2	—224,9	—226,9
Lucknow-Bareilly	—62,6	—5,5	—4,6	—5,7	—20,1	—19,8	—68,3	—25,6	—24,4
Southern Mahratta and Mysore	+38,7	+50,7	+33,1	—116,4	—66,3	—66,3	—77,7	—15,6	—33,2
	—712,0	—836,1	—858,2	—641,5	—853,6	—833,0	—1,353,5	—1,689,7	—1,691,2
BRANCH LINE COMPANIES—									
Ahmedabad-Parantij	...	...	...	...	...	...	...	...	...
Brahmaputra-Sultanpur	—1,6	—1,8	+5	...	...	...	—1,6	—1,8	+5
Hardwar-Dehra	...	—1	—3	...	...	...	...	—1	—3
Mymensingh-Jamalpur-Jagannathgunj	...	+7	+1,2	...	...	...	...	+7	+1,2
South Behar	+2,6	+1	+9	...	...	...	+2,6	+1	+9
Ahmedabad-Dholka	...	—1,1	+1	...	...	...	...	—1,1	+1
Tapti Valley	...	—3,7	—3,6	...	...	...	...	—3,7	—3,6
	+1,0	—5,9	—1,2	...	...	...	+1,0	—5,9	—1,2
TOTAL	—673,3	—539,5	—572,0	—344,2	—1,384,6	—1,349,3	—1,017,5	—1,924,1	—1,921,3

329. As explained in former reports, these are all net sums representing excess of receipts over payments. The Indian figures represent the difference between the advances taken by the Companies, and the credits received chiefly on account of stores used on Revenue account. The English figures represent the difference between the Capital deposited by the Companies with the Secretary of State, and the withdrawals for expenditure on Stores, Establishment charges, etc. These figures are necessarily liable to great fluctuations, but the following general explanations are furnished:—

330. *Guaranteed Companies, Madras Railway.*—The increase of 110,8 under *India* was due mainly to short outlay, several works which it was anticipated would have been undertaken during the year having had to be postponed to 1904-05.

331. *Bombay, Baroda and Central India Railway.*—The increase of 138,7 was due partly to issues of stores to Revenue being much larger than anticipated, eleven Locomotives having been issued on renewal account against a provision for only five, and partly to reduced purchases of stores in India owing to the balances of coal and miscellaneous stores at the beginning of the year having been unusually large.

332. Under *England* there was a lapse of 65,4 in payments on account of establishments and purchases of stores, being made up of a lapse of 169,0 on the Madras Railway, and an excess of 103,6 on the Bombay, Baroda and Central India Railway, while receipts on account of subscribed Capital were less by 879,0, resulting in a net decrease of 813,6.

333. In *India* under *Assisted Companies* the excess of 249,7 on the Bengal-Nagpur Railway was due partly to insufficient provision for sanctioned works in progress, and partly to new works having been undertaken subsequently. The lapse of 16,8 on the Burma Railways was due to large credits under the main heads, Land and Fencing, and to certain large works under Ballast and Permanent-way which were provided in the Budget Estimate not having been put in hand. The lapse of 32,1 on the Indian Midland Railway was due to excess provision for works at Agra, additions and alterations in Morena yard and additional Locomotive and Carriage Stock. The lapse of 58,0 on the Lucknow-Bareilly Railway was due mainly to the provision in the Budget Estimate for rolling stock not having been utilised in full.

334. The *Branch Line Companies* deposit capital in Government Treasuries and draw against these deposits for expenditure on construction according to requirements. During the year 13,4 was deposited and 14,6 withdrawn as against 33,0 and 32,0 provided in the Budget Estimate.

Section O.—PERMANENT DEBT.

	1903-4. Budget. £	Revised. £	Accounts. £
INDIA—			
Incurred	1,333,3	1,333,3	1,333,4
Discharged	90,0	86,7	86,5
NET INDIA	+1,243,3	+1,246,6	+1,246,9
ENGLAND—			
Incurred	2,000,0	1,500,0	1,500,0
Discharged	600,0	600,0	600,0
NET ENGLAND	+1,400,0	+900,0	+900,0
NET BOTH	+2,643,3	+2,146,6	+2,146,9

TEMPORARY DEBT.

	Budget. £	Revised. £	Accounts. £
INDIA—			
Temporary Loans Incurred	...	333,3	333,3
NET INDIA	...	+333,3	+333,3
ENGLAND—			
Temporary Loans Incurred	2,000,0	2,000,0	2,000,0
Temporary Loans Discharged	3,500,0	3,500,0	3,500,0
NET ENGLAND	−1,500,0	−1,500,0	−1,500,0
NET BOTH	−1,500,0	−1,166,7	−1,166,7

335. Detailed explanations of the various entries under these heads have already been given in paras. 94 to 101 where the interest charges were considered.

Section P.—UNFUNDED DEBT.

	1903-4.					
	Budget.	Equivalent in Sterling.	Revised.	Equivalent in Sterling.	Accounts.	Equivalent in Sterling.
	R	£	R	£	R	£
Special Loans	—4	—2	—4	—3	—1	—1
Deposits of Service Funds	+2,93	+19,5	+1,99	+13,3	+1,92	+12,8
Savings Bank Deposits	+86,42	+576,1	+1,07,70	+718,0	+1,13,62	+757,5
TOTAL	+89,31	+595,4	+1,09,65	+731,0	+1,15,53	+770,2

336. The debit under *Special Loans* represents adjustment of the commutation value of Wasika Pensions lapsed to Government. The decrease of 1,01 under *Deposits of Service Funds* was due chiefly to low receipts and high withdrawals in the Bengal Uncovenanted Service Family Pension Fund, and partly to a decrease in the receipts under the Bombay Uncovenanted Service Family Pension Fund, the increase of subscribers not being so great as was anticipated. The details of *Savings Bank* transactions are as follow :—

	1903-4.		
	Budget.	Revised.	Accounts.
	R	R	R
Post Office Savings Banks	+64,52	+85,22	+91,21
State Railway Provident Institutions	+9,25	+11,66	+11,15
Civil Engineers' Provident Fund	+5,00	+3,50	+2,96
Forest Officers' Provident Fund	+1,24	+1,03	+1,22
Police Officers' Provident Fund	+1,54	+1,49	+1,60
Financial Department Provident Fund	+20	+22	+26
Opium, Salt and Civil Veterinary Departments Provident Funds	+45	+42	+51
Cemetery Endowment Fund	+18	+43	+23
Special Accounts	+4,04	+3,73	+4,48
TOTAL	+86,42	+1,07,70	+1,13,62
	£	£	£
Equivalent in Sterling	+576,1	+718,0	+757,5

337. Under *Post Office Savings Banks*, a better season caused a large increase in the transactions of the Department. The improvement under *State Railway Provident Institutions* was not sufficiently provided for while the net receipts under *Civil Engineers' Provident Fund* were overestimated in the Budget. The increase in the net receipts under *Opium, Salt and Civil Veterinary Departments Provident Funds* was chiefly due to the inclusion in the accounts of the net receipts under Civil Veterinary Department Fund which was established in the course of the year, and was not anticipated in the Budget. Increased receipts under *Police Officers'* and *Financial Department Provident Funds* indicate gradual development of the Funds. The increase under the *Cemetery Endowment Fund* occurred chiefly in Madras, where the fund was established at the close of the year. The increase in the net receipts under *Special Accounts* (44) occurred chiefly in the receipts of the Postal Life Insurance Fund owing to the expansion of the Life Insurance system, in the General Family Pension Fund, owing to low withdrawals and in the Life Assurance Branch of the Bombay Uncovenanted Service Family Pension Fund owing to new admissions, and to a decrease in casualties amongst the members. These increases were partly counterbalanced by high withdrawals from the Local Fund Pension Fund.

Section Q.—DEPOSITS AND ADVANCES.

	Budget.			1903-4. Revised.			Accounts.		
	Cr.	Dr.	Net.	Cr.	Dr.	Net.	Cr.	Dr.	Net.
INDIA—	£	£	£	£	£	£	£	£	£
Provincial Balances (net)	...	...	−1,383,5	...	...	+1,201,2	...	...	+1,195,3
Appropriation for Reduction or Avoidance of Debt	578,0	...	+578,0	586,4	...	+586,4	644,3	...	+644,3
Excluded Local Funds	697,7	691,9	+5,8	694,7	674,5	+20,2	756,9	719,9	+37,0
Railway Funds	49,9	52,3	−2,4	61,8	68,5	−6,7	64,2	66,5	−2,3
Deposits of Sinking Funds	9,9	...	+9,9	9,9	...	+9,9	9,9	...	+9,9
Gold Reserve Fund	...	...	...	2,465,7	2,465,7	...	2,627,6	2,461,4	+166,2
Departmental and Judicial Deposits	15,899,7	15,940,7	−41,0	15,201,7	15,193,7	+8,0	17,457,5	17,406,7	+50,8
Advances	6,013,3	5,723,7	+289,6	4,916,9	4,765,7	+151,2	8,614,1	8,650,2	−36,1
Suspense Accounts	77,2	7,1	+70,1	208,6	121,7	+86,9	207,4	130,4	+77,0
Exchange on Remittance Accounts (net)	...	...	...	...	...	+18,5	...	...	+15,2
Miscellaneous	3	...	+3	...	20,7	−20,7	14,2	33,2	−19,0
ENGLAND	128,7	102,7	+26,0	2,607,1	2,781,3	−174,2	2,615,7	2,780,8	−165,1
TOTAL			−447,2			+1,880,7			+1,973,2

338. The net debit and credit under *Provincial Balances* and *Appropriation for Reduction or Avoidance of Debt* have been explained in paragraphs 320 and 187, respectively.

339. Under *Excluded Local Funds* the principal variations occurred in India, the Central Provinces and Berar, Madras and Bombay. The variations in India, and the Central Provinces and Berar were due to the transfer to India of the Cantonment, Town and Bazar Funds in Hyderabad. The net credit in Madras was due partly to an increase in the receipts under Cantonment and Port Funds, and to a reduction in expenditure under the latter, and to the inclusion of the transactions relating to Mrs. A. V. Narashinga Row's College Fund at Vizagapatam. The increase in Bombay was due to special receipts in the Poona Fund, to large grants from the Military Department to the Ahmedabad, Belgaum and Devlali Funds, and to increased net receipts in the Port, Marine, Station and Agency Funds. *Railway Funds* closely followed the Budget. The net credit in India under *Gold Reserve Fund* represents the amount due to the Fund from the Treasury Balances. The character and magnitude of the transactions under *Departmental and Judicial Deposits* render an accurate forecast impossible. The excess receipt was the result of increases in India, the Central Provinces and Berar, the United Provinces, the Punjab and Madras, and a decrease in Bengal, mainly under Civil Court Deposits and Deposits for work done for public bodies and individuals.

340. The net figures entered against the head *Advances* may be divided as follows :—

	Budget.		1903-4. Revised.		Accounts.	
	R	£	R	£	R	£
Coinage Accounts	−1,50	−10,0	+49,00	+326,7	+16,06	+107,1
Other Advances	+44,94	+299,6	−26,32	−175,5	−21,47	−143,2
	+43,44	+289,6	+22,68	+151,2	−5,41	−36,1

341. Under *Coinage Accounts* the net credit of 16,06 was made up of net credits of 54,51 under Mint Certificates, of 23 under Small Coin Depôt balance, and of 12,21 under Currency silver in process of coinage, and of net debits of 48,56 and 2,33 under Bullion advance for coinage and Copper coinage account respectively. An increase of 68,13 in the balance of bullion at the Bombay Mint and a decrease of 19,57, at the Calcutta Mint resulted in a net debit of 48,56 under Bullion Advances as stated above. The net credit of 12,21 under Currency silver in process of coinage represents the uncoined balance of currency silver held as part of the Mint bullion on 31st March 1904.

342. The net debit under *Other Advances* is the final outcome of a number of transactions ; the cause of the net debit of R21,47 or £143,2 was, however, brought out by the following figures :—

	R	£
Special Advances	−4,02	−26,8
Permanent Advances	−14	−1,0
Account with Foreign States	−10,34	−68,9
Other Advances	−6,97	−46,5
TOTAL	−21,47	−143,2

Section Q.—DEPOSITS AND ADVANCES—*concluded.*

343. The net debit under *Special Advances* occurred chiefly in India and Bengal, and was caused by the debit in India of the amount due from the Nizam's Government for Railway Police, and in Bengal of the survey and settlement charges on account of Private and Wards' Estates. In Bombay there was a recovery of 1,50 which was advanced to the Khairpur State in the previous year. Under *Account with Foreign States* the actuals include net advances of 6,20 in India and 4,57 in the Punjab under Account Current with Native States. *Other Advances* included 7,91 under Advances Recoverable, Military. The variations under *Suspense Accounts* were chiefly due to fluctuations in the balances in the hands of the Departmental Officers. The actuals closely followed the Budget.

344. The difference under *Miscellaneous* was due chiefly to the adjustment of exchange on the Secretary of State's Bills.

345. The figures in England under receipts and payments include £2,566,2 for the amount remitted to the Fund from India which was invested there. The net debit in England occurred almost entirely under Advances.

Section R.—IMPERIAL LOANS AND ADVANCES.

	1903-4. Budget. £		1903-4. Accounts. £	
IMPERIAL LOANS AND ADVANCES	325,9	—376,1	387,2	—500,1

346. The following are the details:—

1903-4. Budget. Amount advanced. R	1903-4. Budget. Amount repaid. R		1903-4. Accounts. Amount advanced. R	1903-4. Accounts. Amount repaid. R
20,00	35,47	Loans to Native States	21,19	39.74
...	8,11	„ Presidency Corporations and Port Trust .	5,00	12,46
...	31	„ Mofussil Municipalities	...	32
33,00	...	„ Railway Companies	45,00	...
...	34	„ Landholders and Notabilities	21	49
...	32	„ District and other Local Committees . .	...	14
...	78	Regimental and other Loans, Military . . .	2,05	1,06
3,42	3,55	Advances to Cultivators	1,56	3,88
56,42	48,88	TOTAL .	75,01	58,09
376,1	325,9	EQUIVALENT IN STERLING £ AS ABOVE .	500,1	387,2

347. The transactions in connection with Imperial Loans and Advances resulted in a net payment of 16,92 against 7,54 estimated in the Budget. Under *Loans to Native States*, the Budget provided for an advance of 20,00, but the actual advances during the year amounted in India to 6,83 (Banswara 1,90, Jaisalmer 51, Pertabgarh 1,40, Setamao 1,20, and the Sultan of Muskat 1,82) and in the Punjab 10,00 to the Patiala State. In Bombay no provision was made in the Budget, but advances were subsequently sanctioned by the Government of India to the extent of 4,87, while the actual advance during the year amounted to 4,37. There were increased recoveries in India 1,75, the Central Provinces 46, Bengal 64, the Punjab 86, and Bombay 56. The improvement in India, due to unexpected recoveries from the Tonk and Bikaner States, was partly counterbalanced by a recovery in 1902-03 from the Bundi State which was expected to be realized in 1903-04. The increase in the Central Provinces was due to recoveries in advance from all States except Khairagarh; that in Bengal to excess recovery from the Kuch Behar State; and that in the Punjab to an advance recovery from the Jhind State. The excess in Bombay was chiefly caused by an unexpected recovery of 1,00 from the Cambay State. The increases under *Loans to Presidency Corporations and Port Trust* were due to the repayment in September 1903 of 5,00 advanced to the Calcutta Municipality in July 1903. Under *Loans to Railway Companies*, 45,00 were advanced to the Kalka-Simla Railway Company against 33,00 provided in the Estimate. Under *Regimental and other Loans, Military*, large amounts were advanced during the year which were not foreseen in the Estimates. Under *Advances to Cultivators* the decrease under advances occurred mainly in India and Berar, the amounts advanced to those provinces being only 48 and 19 against a Budget provision of 2,00 and 60, respectively. Excess recoveries in India and the North-West Frontier Province, counterbalanced by a short recovery in Berar, resulted in an excess of 33 under repayments.

Section RR.—PROVINCIAL LOANS AND ADVANCES.

	1903-4. Budget.		1903-4. Accounts.	
	£	£	£	£
PROVINCIAL LOANS AND ADVANCES . .	668,5	—587,9	988,4	—516,7

348. The following are the details :—

1903-4. Budget. Amount advanced.	1903-4. Budget. Amount repaid.		1903-4. Accounts. Amount advanced.	1903-4. Accounts. Amount repaid.
23,91	9,82	Loans to Mofussil Municipalities	15,13	12,39
...	74	" Port Funds	...	2,09
82	81	" District Committees	79	1,17
36	86	" Landholders, etc.	14	2,06
53	2,65	Advances under Special Laws	45	2,40
62,56	85,39	" to Cultivators	60,99	1,28,15
88,18	1,00,27	TOTAL . .	77,50	1,48,26
587,9	668,5	EQUIVALENT IN STERLING £ AS ABOVE .	516,7	988,4

349. The important variations in this table occurred under *Loans to the Municipalities*, *Port Funds* and under *Advances to Cultivators.*

350. Under *Loans to Mofussil Municipalities,* the following are the details, by provinces, of advances and repayments during the year :—

	Budget, 1903-4.		Accounts, 1903-4.		Excess (+), Deficiency (—)	
	Advanced.	Repaid.	Advanced.	Repaid.	Advanced.	Repaid.
Central Provinces	1,78	56	1,09	41	—69	—15
Burma	1,38	25	38	26	—1,00	+1
Assam	...	1	10	1	+10	...
Bengal	4,68	1,16	2,45	2,31	—2,23	+1,15
United Provinces of Agra and Oudh . .	6,25	4,97	2,41	5,50	—3,84	+53
Punjab	7,50	1,33	6,18	1,77	—1,32	+44
Madras	1,62	61	1,79	79	+17	+18
Bombay	70	93	73	1,34	+3	+41
TOTAL .	23,91	9,82	15,13	12,39	—8,78	+2,57

351. The large savings in advances in all provinces, except Assam, Madras and Bombay, were due to loans provided for in the Budget not having been taken up. In Assam no provision was made in the Budget in respect of the loan of 10 granted to the Sylhet Municipality in March 1904. In Madras unforeseen loans amounting to 1,48 had to be sanctioned for water-supply projects, sanitary purposes, and plague expenditure, while provisions of 1,31 for loans to Municipalities were not required during the year. The increase in repayments was chiefly due to excess recoveries in Bengal, the United Provinces of Agra and Oudh, the Punjab and Bombay. In Bombay, the Sholapur and Sukkur Municipalities repaid their instalments in advance. The increase in receipts under *Loans to Port Funds* was due to the repayment of 33 by the Mergui Port Fund in Burma and to the special credit of 87 in Bengal on account of "Gekko" loan written off to Government. Under *Loans to District Committees* the increase in repayments was caused by unexpected recoveries, chiefly in Bengal. The decrease in advances under *Loans to Landholders, etc.*, chiefly due to the non-utilisation of the loans sanctioned for the Chiefs of Daspala (10) and the Nayagarh State (20) in Bengal, was partly counterbalanced by increases in Madras (3), and Bombay (5). The increases in recoveries in the United Provinces of Agra and Oudh (42) and Bombay (80) were due, in the former, to the repayment by the Sardhana Estate of a larger amount than was anticipated in the Estimate, and in the latter, to an unexpected recovery from the Jath State. Under *Advances under Special Laws*, the variations were confined chiefly to Bengal.

Section RR.—PROVINCIAL LOANS AND ADVANCES—*concluded.*

352. Under *Advances to Cultivators*, the following are the details:—

	Budget, 1903-4.		Accounts, 1903-4.		Excess (+), Deficiency (—)	
	Advanced.	Repaid.	Advanced.	Repaid.	Advanced.	Repaid.
Central Provinces	7,91	14,99	24,77	45,31	+16,86	+30,32
Burma	4,08	3,76	3,81	3,70	—27	—6
Assam	50	20	30	15	—20	—5
Bengal	3,54	1,65	3,75	2,58	+21	+93
United Provinces of Agra and Oudh	3,00	2,41	2,58	2,30	—42	—11
Punjab	10,00	17,02	7,51	16,39	—2,49	—63
Madras	5,03	3,51	2,50	4,47	—2,53	+96
Bombay	28,50	41,85	15,77	53,25	—12,73	+11,40
TOTAL	62,56	85,39	60,99	1,28,15	—1,57	+42,76

353. Advances in the Central Provinces include special payments (11,13) to officers for advances to cultivators, and payments in respect of an additional grant of 11,00 for loans to agriculturists for the sowing of rice on the understanding that the whole amount will be repaid during the year after the rice harvest; *Repayments* include recoveries in respect of the loans referred to above, and 12,00 for advances written off as irrecoverable. The *Repayments* in Bombay include 6,21 on account of irrecoverable advances written off.

Section T.—REMITTANCES.

	1903-4. Budget.	Revised.	Accounts.
	£	£	£
Money Order (net)	...	...	−3,7
Other Local Remittances (net)	...	+301,3	+365,5
Other Departmental Accounts (net)	...	...	−7,4
Accounts between Civil and other Departments (net)—			
Telegraph	...	...	+1,3
Marine	...	...	+9
Public Works	...	+95,6	+46,6
Remittance Account between England and India (net)	+676,3	+933,0	+811,5
TOTAL	+676,3	+1,329,9	+1,214,7

354. The figures entered in this group are the net result of very large transactions, and there is nothing special to record in respect of them. The Money Order transactions continue to show a rapid growth, as will be seen from the following figures:—

		Issued.		Paid.	
		R	Equivalent in Sterling. £	R	Equivalent in Sterling. £
Money Order transactions	1894-95	20,45,28	13,635,2	20,43,08	13,620,5
	1895-96	21,75,78	14,505,2	21,73,96	14,493,1
	1896-97	23,29,50	15,530,0	23,24,27	15,495,2
	1897-98	25,71,44	17,142,9	25,71,45	17,143,0
	1898-99	26,15,52	17,436,8	26,17,76	17,451,7
	1899-1900	27,45,70	18,304,7	27,41,84	18,279,0
	1900-1901	28,54,20	19,028,0	28,53,19	19,021,3
	1901-1902	29,50,12	19,667,4	29,49,68	19,664,5
	1902-1903	30,39,99	20,266,6	30,35,89	20,239,3
	1903-1904	32,12,39	21,415,9	32,12,95	21,419,6

Section U.—SECRETARY OF STATE'S BILLS.

	1902-3. Budget.	Revised.	Accounts.
	£	£	£
Drawings	17,000,0	21,500,0	21,659,3
Payments	17,066,9	21,493,8	21,674,4

355. The following are the amounts of bills and transfers drawn during the year by the Secretary of State:—

		£	R	Rate in pence.
April	1903	1,396,2	2,10,00	15·95
May	"	1,843,9	2,77,23	15·96
June	"	1,589,0	2,38,45	15·99
July	"	1,718,9	2,57,75	16·00
August	"	1,420,7	2,13,02	16·00
September	"	1,534,3	2,29,61	16·03
October	"	1,721,4	2,58,17	16·00
November	"	1,489,8	2,22,90	16·04
December	"	1,784,3	2,66,63	16·06
January	1904	3,452,1	5,13,33	16·14
February	"	2,369,3	3,51,07	16·19
March	"	1,339,4	1,99,79	16·09
		21,659,3	32,37,95	16·05

356. The payment account of the year is as follows :—

	£	R
Bills of 1902-3 outstanding on 1st April 1903	930,2	1,39,66
Bills drawn in 1903-4 as entered above	21,659,3	32,37,95
TOTAL BILLS FOR PAYMENT	22,589,5	33,77,61
Bills paid in 1903-4	21,674,4	32,40,62
Bills outstanding on 1st April 1904	915,1	1,36,99

Section V.—CASH BALANCE.

	1903-4. Budget.	Revised.	Accounts.
	£	£	£
BALANCE ON 1ST APRIL 1903—			
India	11,833,3	12,082,4	12,082,4
England	5,686,5	5,767,8	5,767,8
TOTAL	17,519,8	17,850,2	17,850,2
BALANCE ON 31ST MARCH 1904—			
India	11,496,3	11,500,0	11,869,5
England	3,934,6	7,003,4	7,294,8
TOTAL	15,430,9	18,503,4	19,164,3
Increase (+) or decrease (—) of balance on 31st March 1904	—2,088,9	+653,2	+1,314,1

357. The above difference is distributed between India and England in the following proportions:—

	1903-4. Budget.	Revised.	Accounts.
	£	£	£
India	—337,0	—582,4	—212,9
England	—1,751,9	+1,235,6	+1,527,0
TOTAL	—2,088,9	+653,2	+1,314,1

358. Taking India and England together, the net transactions of the year were better than expected in the Budget by the sum of £3,403,0. The variations which brought about this result are as follows:—

	Better.	Worse.
	£	£
Improvement in Imperial Surplus	2,047,7	...
Improvement in Provincial Surplus	2,578,8	...
Increase in the Expenditure of Railway and Irrigation Capital not charged to Revenue	...	1,995,4
Improvement in the receipts under Appropriation for reduction, etc.	66,3	...
Decrease under Permanent Debt	...	496,4
Increase under Temporary Debt	333,3	...
Increase in the deposits of Savings Bank	181,4	...
Increase under Gold Reserve Fund	166,2	...
Decrease under Advances	...	516,5
Increase under Departmental and Judicial Deposits	91,8	...
Net increased payments under Loans and Advances by Imperial Government	...	62,7
Do. repayments Do. Do. Provincial Government	391,1	...
Increase in the balance of Secretary of State's Bills remaining unpaid at the end of the year	49,4	...
Increase in the receipts under Remittances	538,4	...
Minor variations	29,6	...
	6,474,0	3,071,0
NET BETTER	3,403,0	

A. F. COX,
Comptroller and Auditor General.

The 3rd March 1905.

Budget Estimates . . . . . . 1903-1904.

Revised Estimates . . . . . 1903-1904.

Accounts . . . . 1903-1904.

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	For details, *vide* Abstract.	RECEIPTS.			
		Accounts, 1902-1903.	Budget Estimate, 1903-1904.	Revised Estimate, 1903-1904.	Accounts, 1903-1904.
		£	£	£	£
Revenue—					
Principal Heads of Revenue—					
Land Revenue	A	18,436,845	19,109,700	19,262,400	19,234,388
Opium	"	4,498,438	4,381,800	5,736,700	5,736,045
Salt	"	6,184,405	4,953,300	5,160,000	5,250,465
Stamps	"	3,473,711	3,546,900	3,588,100	3,580,247
Excise	"	4,426,642	4,505,100	4,925,500	4,980,096
Customs	"	3,977,636	3,613,300	3,929,500	3,966,298
Other Heads	"	6,383,223	6,212,800	6,389,700	6,457,118
TOTAL PRINCIPAL HEADS		47,380,900	46,322,900	48,991,900	49,204,657
Interest	"	867,667	730,600	817,200	896,062
Post Office	"	1,429,935	1,441,400	1,480,800	1,507,153
Telegraph	"	876,979	884,400	854,200	857,635
Mint	"	411,238	366,700	2,712,200	2,884,766
Receipts by Civil Departments	"	1,322,388	1,323,500	1,514,200	1,597,345
Miscellaneous	"	630,987	640,400	680,600	693,977
Railways	"	20,133,900	20,333,300	21,439,400	21,557,866
Irrigation	"	2,768,990	2,795,300	2,956,700	2,911,763
Other Public Works	"	486,941	477,300	548,400	555,503
Receipts by Military Department	"	1,124,990	1,039,600	1,072,200	1,089,428
TOTAL REVENUE		77,434,915	76,355,400	83,067,800	83,756,155

Accounts and Estimates.

	For details, *vide* Abstract.	DISBURSEMENTS.			
		ACCOUNTS, 1902-3.	BUDGET ESTIMATE, 1903-4.	REVISED ESTIMATE, 1903-4.	ACCOUNTS, 1903-4.
Expenditure—		£	£	£	£
Direct Demands on the Revenues	B	7,635,069	8,384,600	8,624,900	8,593,755
Interest	"	1,832,685	1,706,600	1,698,800	1,697,627
Post Office	"	1,346,778	1,434,400	1,414,900	1,403,224
Telegraph	"	909,742	1,014,300	945,100	916,824
Mint	"	424,014	404,200	2,617,100	2,785,585
Salaries and Expenses of Civil Departments	"	11,689,243	12,246,900	11,878,800	11,979,232
Miscellaneous Civil Charges	"	4,493,990	4,240,400	4,309,200	4,349,645
Famine Relief and Insurance	"	982,576	1,000,000	883,200	905,680
Railway Revenue Account	"	19,904,951	20,292,400	20,584,800	20,697,197
Irrigation	"	2,575,244	2,732,600	2,694,600	2,680,007
Other Public Works	"	5,297,107	5,521,900	5,619,300	5,663,458
Army Services	"	17,346,392	17,691,900	17,856,300	17,865,208
Special Defence (1902)	"	...	120,000	28,400	27,054
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL		74,437,791	76,790,200	79,155,400	79,564,496
Add—Provincial Surpluses, that is, portion of Allotments to Provincial Governments not spent by them in the year	"	314,328	...	1,391,700	1,397,697
Deduct—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial balances	"	*386,753*	*1,383,500*	*190,500*	*202,438*
TOTAL EXPENDITURE CHARGED AGAINST REVENUE		74,365,366	75,406,700	80,356,600	80,759,755
Surplus	"	3,069,549	948,700	2,711,200	2,996,400
		77,434,915	76,355,400	83,067,800	83,756,155

General Statement of

	For details, *vide* Abstract.	RECEIPTS.			
		Accounts, 1902-3.	Budget Estimate, 1903-4.	Revised Estimate, 1903-4.	Accounts, 1903-4.
		£	£	£	£
Surplus	C	3,069,549	948,700	2,711,200	2,996,400
Railway and Irrigation Capital not charged to Revenue—					
Capital raised through Companies towards outlay on State Railways (Net)	"	1,303,361	2,050,000	...	...
Capital raised and deposited by Railway Companies (Net)	"	1,326,635	1,083,000	...	...
Debt, Deposits, and Advances—					
Permanent Debt (Net Incurred)	"	1,039,655	2,643,300	2,146,600	2,146,825
Unfunded Debt (Net Incurred)	"	649,383	595,400	731,000	770,221
Deposits and Advances (Net)	"	1,117,156	...	1,880,700	1,973,191
Loans and Advances by Imperial Government (Net Repayments)	"	17,610	...	...	...
Loans and Advances by Provincial Governments (Net Repayments)	"	87,587	80,600	280,500	471,724
Remittances (Net)	"	...	676,300	1,329,900	1,214,730
Secretary of State's Bills drawn	"	18,236,947	17,000,000	21,500,000	21,659,303
Total Receipts .		26,847,883	25,077,300	30,579,900	31,232,394
Balance on 1st April—India	"	11,880,301	11,833,301	12,082,416	12,082,416
" " England . .	"	6,693,137	5,686,537	5,767,787	5,767,787
GRAND TOTAL .		45,421,321	42,597,138	48,430,103	49,082,597

Accounts and Estimates—concluded.

	For details, *vide* Abstract.	DISBURSEMENTS.			
		Accounts, 1902-3.	Budget Estimate, 1903-4.	Revised Estimate, 1903-4.	Accounts, 1903-4.
		£	£	£	£
Railway and Irrigation Capital not charged to Revenue—					
Outlay on Irrigation Works	C	564,191	666,700	541,200	507,898
Outlay on State Railways	"	4,564,001	5,334,700	4,667,400	4,535,105
Outlay of Railway Companies (Net) . . .	"	2,254,870	2,100,500	1,895,300	1,854,690
Capital raised and deposited by Railway Companies—					
(Net payments for discharge of debentures). .	"	...	...	28,800	66,595
Total Capital Account Disbursements .	"	7,383,062	8,101,900	7,132,700	6,964,288
Debt, Deposits, and Advances—					
Temporary Debt (Net Discharged) . . .	"	500,000	1,500,000	1,166,700	1,166,667
Deposits and Advances (Net)	"	...	447,200	...	...
Loans and Advances by Imperial Government (Net Advances)	"	...	50,200	133,500	112,849
Remittances (Net)	"	1,227,035	...	...	...
Secretary of State's Bills paid	"	18,461,021	17,066,900	21,493,800	21,674,459
Total Disbursements .		27,571,118	27,166,200	29,926,700	29,918,263
Balance on 31st March—India . .	"	12,082,416	11,496,301	11,500,016	11,869,552
" " England . .	"	5,767,787	3,934,637	7,003,387	7,294,782
GRAND TOTAL .		45,421,321	42,597,138	48,430,103	49,082,597

Abstract A.—*Details*

HEADS OF REVENUE.	BUDGET ESTIMATE, 1903-4.						Number of Item.
	INDIA (RUPEE FIGURES).			Total India (converted into £ at R15=£1).	England.	TOTAL.	
	Imperial.	Provincial.	Local.				
	R	R	R	£	£	£	
A.—Principal Heads of Revenue—							
I.—Land Revenue	15,91,28,000	12,47,25,000	27,93,000	19,109,700	...	19,109,700	1
II.—Opium	6,57,27,000	...	...	4,381,800	...	4,381,800	2
III.—Salt	7,31,50,000	11,50,000	...	4,953,300	...	4,953,300	3
IV.—Stamps	1,44,83,000	3,87,20,000	...	3,546,900	...	3,546,900	4
V.—Excise	4,68,16,000	2,07,55,000	5,000	4,505,100	...	4,505,100	5
VI.—Provincial Rates	73,000	71,41,000	3,45,53,000	2,784,500	...	2,784,500	6
VII.—Customs	5,36,51,000	5,49,000	...	3,613,300	...	3,613,300	7
VIII.—Assessed Taxes	99,54,000	77,42,000	1,06,000	1,186,800	...	1,186,800	8
IX.—Forest	1,05,20,000	92,61,000	...	1,318,700	...	1,318,700	9
X.—Registration	24,82,000	23,43,000	...	321,700	...	321,700	10
XI.—Tributes from Native States	90,17,000	...	...	601,100	...	601,100	11
TOTAL	44,50,01,000	21,23,86,000	3,74,57,000	46,322,900	...	46,322,900	12
B.—XII.—Interest—	85,02,000	18,87,000	1,20,000	700,600	30,000	730,600	13
C. **XIII.—Post Office**	2,15,48,000	17,000	56,000	1,441,400	...	1,441,400	14
XIV.—Telegraph	1,31,00,000	...	...	873,300	11,100	884,400	15
XV.—Mint	55,01,000	...	...	366,700	...	366,700	16
D.—Receipts by Civil Departments—							
XVI.—Law and Justice { Courts of Law	2,86,000	33,84,000	24,000	246,300	...	246,300	17
XVI.—Law and Justice { Jails	3,76,000	33,63,000	...	249,300	...	249,300	18
XVII.—Police	2,25,000	23,14,000	20,80,000	307,900	...	307,900	19
XVIII.—Marine	4,79,000	17,34,000	...	147,500	...	147,500	20
XIX.—Education	76,000	16,64,000	11,27,000	191,200	...	191,200	21
XX.—Medical	7,000	6,84,000	4,24,000	74,300	1,400	75,700	22
XXI.—Scientific and other Minor Departments	1,56,000	11,59,000	2,63,000	105,200	400	105,600	23
TOTAL	16,05,000	1,43,02,000	39,18,000	1,321,700	1,800	1,323,500	24
E.—Miscellaneous—							
XXII.—Receipts in aid of Superannuation, etc.	13,91,000	5,13,000	1,000	127,000	80,600	207,600	25
XXIII.—Stationery and Printing	3,54,000	5,83,000	4,000	62,800	...	62,800	26
XXIV.—Exchange	2,37,000	...	...	15,800	...	15,800	27
XXV.—Miscellaneous	14,43,000	21,55,000	16,78,000	351,700	2,500	354,200	28
TOTAL	34,25,000	32,51,000	16,83,000	557,300	83,100	640,400	29
H.—Railways—							
XXVI.—State Railways (Gross Receipts)	29,01,11,000	85,000	3,75,000	19,371,400	200	19,371,600	30
XXVII.—Guaranteed Companies (Net Traffic Receipts)	1,37,75,000	...	...	918,400	..	918,400	31
XXVIII.—Subsidized Companies (Repayment of Advances of Interest)	5,90,000	...	...	39,300	4,000	43,300	32
TOTAL	30,44,76,000	85,000	3,75,000	20,329,100	4,200	20,333,300	33
J.—Irrigation—							
XXIX.—Major Works:							
Direct Receipts	1,94,89,000	72,68,000	...	1,783,800	...	1,783,800	34
Portion of Land Revenue due to Irrigation	1,26,26,000	...	...	841,700	...	841,700	35
XXX.—Minor Works and Navigation	11,28,000	13,47,000	72,000	169,800	...	169,800	36
TOTAL	3,32,43,000	86,15,000	72,000	2,795,300	...	2,795,300	37
K.—Other Public Works—							
XXXI.—Military Works	5,45,000	..	...	36,300	...	36,300	38
XXXII.—Civil Works	2,36,000	24,30,000	35,30,000	413,100	27,900	441,000	39
TOTAL	7,81,000	24,30,000	35,30,000	449,400	27,900	477,300	40
L.—Receipts by Military Departments—							
XXXIII.—Army:							
Effective	70,72,000	...	...	471,500	437,200	908,700	41
Non-Effective	10,53,000	...	...	70,200	60,700	130,900	42
TOTAL	81,25,000	...	...	541,700	497,900	1,039,600	43
TOTAL REVENUE	84,53,07,000	24,29,73,000	4,72,11,000	75,699,400	656000	76,355,400	44

of Revenue.

Number of Item.	REVISED ESTIMATE, 1903-4.						ACCOUNTS, 1903-4.					
	INDIA (RUPEE FIGURES).			Total India (converted into £ at R15=£1).	England.	TOTAL.	INDIA (RUPEE FIGURES).			Total India (converted into £ at R15=£1).	England.	TOTAL.
	Imperial.	Provincial.	Local.				Imperial.	Provincial.	Local.			
	R	R	R	£	£	£	R	R	R	£	£	£
1	13,46,92,000	15,12,47,000	29,97,000	19,262,400	...	19,262,400	13,41,08,194	15,13,82,884	30,24,738	19,234,388	...	19,234,388
2	8,60,51,000	...	...	5,736,700	...	5,736,700	8,60,40,675	...	...	5,736,045	...	5,736,045
3	7,64,73,000	9,27,000	...	5,160,000	...	5,160,000	7,77,85,865	9,71,108	...	5,250,465	...	5,250,465
4	1,46,41,000	3,91,81,000	...	3,588,100	...	3,588,100	1,46,11,231	3,90,92,468	...	3,580,247	...	3,580,247
5	5,16,03,000	2,22,72,000	8,000	4,925,500	...	4,925,500	5,21,72,314	2,25,22,381	6,751	4,980,096	...	4,980,096
6	76,000	71,27,000	3,47,55,000	2,797,200	...	2,797,200	73,367	72,13,221	3,50,93,640	2,825,349	...	2,825,349
7	5,84,14,000	5,28,000	...	3,929,500	...	3,929,500	5,89,51,507	5,42,963	...	3,966,298	...	3,966,298
8	1,01,64,000	79,40,000	1,13,000	1,214,500	...	1,214,500	1,01,80,732	79,21,937	1,17,307	1,214,665	...	1,214,665
9	1,14,54,000	1,01,14,000	...	1,437,900	...	1,437,900	1,18,12,661	1,04,04,086	...	1,481,116	...	1,481,116
10	25,39,000	23,95,000	...	328,900	...	328,900	25,23,400	23,80,136	...	326,902	...	326,902
11	91,68,000	...	...	611,200	...	611,200	91,36,285	...	...	609,086	...	609,086
12	45,52,75,000	24,17,31,000	3,78,73,000	48,991,900	...	48,991,900	45,73,96,231	24,24,31,184	3,82,42,436	49,204,657	...	49,204,657
13	82,34,000	18,90,000	1,39,000	684,200	133,000	817,200	91,67,854	19,96,043	1,50,215	754,274	141,788	896,062
14	2,21,47,000	17,000	48,000	1,480,800	...	1,480,800	2,25,45,668	14,610	47,009	1,507,153	...	1,507,153
15	1,26,70,000	...	...	844,700	9,500	854,200	1,27,66,375	...	...	851,092	6,543	857,635
16	4,06,83,000	...	...	2,712,200	...	2,712,200	4,32,70,754	...	...	2,884,717	49	2,884,766
17	2,99,000	34,45,000	25,000	251,300	...	251,300	3,24,743	35,13,777	33,969	258,166	...	258,166
18	3,67,000	29,76,000	...	222,800	...	222,800	3,67,622	32,41,556	...	240,612	...	240,612
19	2,31,000	23,79,000	21,66,000	318,400	...	318,400	2,36,748	23,90,014	22,19,140	323,060	...	323,060
20	32,50,000	18,31,000	1,000	338,800	...	338,800	36,42,095	19,11,013	1,239	370,290	21,000	391,290
21	65,000	15,65,000	11,80,000	187,300	...	187,300	59,676	15,76,774	11,57,089	186,236	...	186,236
22	9,000	7,27,000	5,43,000	85,300	1,400	86,700	9,069	7,21,239	5,46,722	85,135	1,351	86,486
23	1,73,000	12,13,000	2,40,000	108,400	500	108,900	1,91,742	12,14,881	2,54,932	110,770	725	111,495
24	43,94,000	1,41,36,000	41,55,000	1,512,300	1,900	1,514,200	48,31,695	1,45,69,254	42,13,091	1,574,269	23,076	1,597,345
25	14,91,000	5,26,000	1,000	134,600	78,700	213,300	13,07,240	5,06,124	218	120,905	78,254	199,159
26	4,08,000	6,08,000	3,000	67,900	...	67,900	4,36,546	6,30,891	2,916	71,357	...	71,357
27	8,16,000	...	...	54,400	...	54,400	8,76,433	...	...	58,429	...	58,429
28	9,90,000	20,72,000	20,02,000	337,600	7,400	345,000	10,87,286	22,22,081	19,70,736	352,007	13,025	365,032
29	37,05,000	32,06,000	20,06,000	594,500	86,100	680,600	37,07,505	33,59,096	19,73,870	602,698	91,279	693,977
30	30,62,12,000	88,000	4,10,000	20,447,400	200	20,447,600	30,81,45,278	89,205	4,10,936	20,576,361	230	20,576,591
31	1,42,07,000	...	...	947,100	...	947,100	1,41,21,046	...	...	941,463	...	941,463
32	5,63,000	...	...	37,500	7,200	44,700	4,88,845	...	...	32,590	7,222	39,812
33	32,09,82,000	88,000	4,10,000	21,432,000	7,400	21,439,400	32,27,56,069	89,205	4,10,936	21,550,414	7,452	21,557,866
34	2,15,06,000	74,79,000	...	1,932,400	...	1,932,400	2,13,38,294	74,62,155	...	1,920,030	...	1,920,030
35	1,30,32,000	...	...	868,800	...	868,800	1,25,57,090	...	...	837,139	...	837,139
36	10,05,000	12,53,000	75,000	155,500	...	155,500	9,47,932	13,01,260	69,718	154,594	...	154,594
37	3,55,43,000	87,32,000	75,000	2,956,700	...	2,956,700	3,48,43,316	87,63,415	69,718	2,911,763	...	2,911,763
38	6,42,000	...	...	42,800	...	42,800	6,76,244	...	...	45,083	...	45,083
39	2,62,000	31,20,000	38,17,000	479,900	25,700	505,000	2,76,005	31,42,322	38,45,414	484,249	26,171	510,420
40	9,04,000	31,20,000	38,17,000	522,700	25,700	548,400	9,52,249	31,42,322	38,45,414	529,332	26,171	555,503
41	80,29,000	...	...	535,300	408,100	943,400	81,81,045	...	...	545,403	402,632	948,035
42	12,13,000	...	...	80,800	48,000	128,800	14,04,589	...	...	93,639	47,754	141,393
43	92,42,000	...	...	616,100	456,100	1,072,200	95,85,634	...	...	639,042	450,386	1,089,428
44	91,37,79,000	27,29,20,000	4,85,23,000	82,348,100	719,700	83,067,800	92,18,23,350	27,43,65,129	4,89,52,689	83,009,411	746,744	83,756,155

Abstract B.—*Details*

HEADS OF EXPENDITURE.	BUDGET ESTIMATE, 1903-4. India (Rupee Figures). Imperial.	Provincial.	Local.	Total India (converted into £ at R15 = £1).	England.	TOTAL.	Number of Item.
	R	R	R	£	£	£	
A.—Direct Demands on the Revenues—							
1.—Refunds and Drawbacks	24,80,000	7,56,000	45,000	218,700	...	218,700	1
2.—Assignments and Compensations	78,12,000	1,03,49,000	...	1,210,700	...	1,210,700	2
Charges in respect of Collection, *viz.*:—							
3.—Land Revenue	37,18,000	3,26,08,000	1,14,07,000	3,182,200	900	3,183,100	3
4.—Opium (including cost of Production)	2,60,38,000	...	...	1,735,900	2,900	1,738,800	4
5.—Salt (including cost of Production)	50,31,000	4,32,000	...	364,200	100	364,300	5
6.—Stamps	*—2,87,000*	14,97,000	...	80,700	44,800	125,500	6
7.—Excise	24,46,000	11,83,000	...	241,900	...	241,900	7
8.—Provincial Rates	...	1,23,000	5,75,000	46,500	...	46,500	8
9.—Customs	10,15,000	16,38,000	...	176,900	100	177,000	9
10.—Assessed Taxes	1,88,000	1,85,000	5,000	25,200	...	25,200	10
11.—Forest	70,38,000	60,29,000	...	871,200	1,800	873,000	11
12.—Registration	13,82,000	13,17,000	...	179,900	...	179,900	12
TOTAL	5,68,61,000	5,61,17,000	1,20,32,000	8,334,000	50,600	**8,384,600**	13
B.—Interest—							
13.—Interest on Debt	3,39,65,000	75,34,000	71,000	2,771,400	4,345,900	7,117,300	
Deduct—Amounts chargeable to Railways (*a*)	*5,20,62,000*	...	*71,000*	*3,475,500*	*1,359,300*	*4,834,800*	
„ Amounts chargeable to Irrigation	*91,91,000*	*57,24,000*	...	*994,400*	...	*994,400*	
Remainder chargeable on Ordinary Debt	*—2,72,88,000*	18,10,000	...	*—1,698,500*	2,986,600	1,288,100	14
14.—Interest on other Obligations	62,01,000	...	73,000	418,300	200	418,500	15
TOTAL	*—2,10,87,000*	18,10,000	73,000	*— 1,280,200*	2,986,800	**1,706,600**	16
C. 15.—Post Office	1,85,95,000	6,23,000	8,20,000	1,335,900	98,500	**1,434,400**	17
C. 16.—Telegraph	1,08,00,000	...	...	720,000	294,300	**1,014,300**	18
C. 17.—Mint	59,75,000	...	...	398,300	5,900	**404,200**	19
D.—Salaries and Expenses of Civil Departments—							
18.—General Administration	73,21,000	86,14,000	11,97,000	1,142,200	281,400	1,423,600	20
19.—Law and Justice { Courts of Law	11,75,000	3,37,29,000	1,000	2,327,000	500	2,327,500	21
19.—Law and Justice { Jails	18,89,000	98,07,000	...	779,700	(*b*) 200	779,900	22
20.—Police	24,30,000	4,03,90,000	46,31,000	3,163,800	900	3,164,700	23
21.—Marine (including River Navigation)	20,83,000	22,57,000	54,000	292,900	254,300	547,200	24
22.—Education	5,60,000	1,34,30,000	87,70,000	1,517,700	1,900	1,519,600	25
23.—Ecclesiastical	17,86,000	...	...	119,100	400	119,500	26
24.—Medical	7,81,000	1,01,60,000	45,02,000	1,029,500	5,100	1,034,600	27
25.—Political	1,04,22,000	7,44,000	...	744,400	5,800	750,200	28
26.—Scientific and other Minor Departments	47,65,000	28,47,000	5,75,000	545,800	34,300	580,100	29
TOTAL	3,32,24,000	12,19,78,000	1,97,30,000	11,662,100	584,800	**12,246,900**	30
E.—Miscellaneous Civil Charges—							
27.—Territorial and Political Pensions	39,28,000	...	...	261,900	10,800	272,700	31
28.—Civil Furlough and Absentee Allowances	12,000	...	...	800	257,500	258,300	32
29.—Superannuation Allowances and Pensions	11,28,000	1,13,14,000	1,50,000	839,500	2,029,500	2,869,000	33
30.—Stationery and Printing	8,51,000	58,40,000	1,95,000	459,000	78,000	537,000	34
31.—Miscellaneous	7,49,000	26,25,000	8,92,000	284,400	19,000	303,400	35
TOTAL	66,68,000	1,97,79,000	12,37,000	1,845,600	2,394,800	**4,240,400**	36
F.—Famine Relief and Insurance—							
32.—Famine Relief	15,00,000	30,000	..	102,000	...	102,000	37
33.—Construction of Protective Railways	23,00,000	...	...	153,300	...	153,300	38
34.—Construction of Protective Irrigation Works	24,93,000	...	...	166,200	500	166,700	39
35.—Reduction or Avoidance of Debt	86,70,000	...	...	578,000	...	578,000	40
TOTAL (*c*)	1,49,63,000	30,000	...	999,500	500	**1,000,000**	41
Carried over	12,59,99,000	20,03,37,000	3,38,92,000	24,015,200	6,416,200	**30,431,400**	42

	BUDGET ESTIMATE, 1903-4. India. Amount in Rupees.	Equivalent in £ at R15 = £1	England.	Total.	REVISED ESTIMATE, 1903-4. India. Amount in Rupees.	Equivalent in £ at R15 = £1.	England.	Total.	
	R	£	£	£	R	£	£	£	
(*a*) Included under the following heads:— State Railways Interest on Debt.	4,91,78,000	3,278,500	1,140,400	4,418,900	4,95,57,000	3,303,800	1,140,400	4,444,200	43
Interest chargeable against Companies on Advances	29,55,000	197,000	218,900	415,900	29,65,000	1197,700	218,900	416,600	44
TOTAL	5,21,33,000	3,475,500	1,359,300	**4,834,800**	5,25,22,000	3,501,500	1,359,300	**4,860,800**	

(*b*) Shown under "Courts of Law" in the Financial Statement.

of Expenditure.

Number of Item.	REVISED ESTIMATE, 1903-4. India (Rupee figures). Imperial.	Provincial.	Local.	Total India (converted into £ at R15 = £1).	England.	TOTAL.	ACCOUNTS, 1903-4. India (Rupee figures). Imperial.	Provincial.	Local.	Total India (converted into £ at R15 = £1).	England.	TOTAL.
	R	R	R	£	£	£	R	R	R	£	£	£
1	29,95,000	8,04,000	47,000	256,400	...	256,400	30,70,731	8,03,496	46,476	261,380	...	261,380
2	76,66,000	1,02,48,000	...	1,194,300	...	1,194,300	76,18,766	99,04,918	...	1,168,246	...	1,168,246
3	32,33,000	3,14,12,000	1,11,31,000	3,051,700	700	3,052,400	33,24,343	3,13,22,433	1,10,80,359	3,048,476	408	3,048,884
4	3,31,38,000	...	...	2,209,200	3,700	2,212,900	3,33,32,160	...	...	2,222,144	3,600	2,225,744
5	45,78,000	4,03,000	...	332,100	2,000	334,100	45,27,222	4,08,631	...	329,057	2,134	331,191
6	*—2,49,000*	14,42,000	...	79,500	44,000	123,500	*—2,39,028*	14,41,401	...	80,158	42,221	122,379
7	21,65,000	10,49,000	...	214,300	200	214,500	21,58,814	10,49,615	...	213,895	33	213,928
8	...	1,03,000	4,71,000	38,200	...	38,200	...	90,437	4,97,736	39,212	...	39,212
9	9,12,000	15,97,000	...	167,300	100	167,400	9,13,071	16,07,479	...	168,037	128	168,165
10	1,73,000	1,71,000	7,000	23,400	...	23,400	1,72,290	1,69,914	5,922	23,208	...	23,208
11	66,80,000	57,43,000	...	828,200	2,600	830,800	65,24,082	56,42,911	...	811,133	2,485	813,618
12	13,61,000	12,95,000	...	177,000	...	177,000	13,65,731	13,01,278	...	177,800	...	177,800
13	6,26,52,000	5,42,67,000	1,16,56,000	8,571,600	53,300	**8,624,900**	6,27,68,182	5,37,42,513	1,16,30,493	8,542,746	51,009	**8,593,755**
	3,42,60,000	75,03,000	37,000	2,786,700	4,345,500	7,132,200	3,43,02,489	74,36,561	37,042	2,785,073	4,342,826	7,127,899
	5,24,85,000	...	*37,000*	*3,501,500*	*1,359,300*	*4,860,800*	*5,24,35,672*	...	*37,042*	*3,498,181*	*1,359,281*	*4,857,462*
	91,65,000	*57,30,000*	...	*993,000*	...	*993,000*	*91,86,052*	*57,27,467*	...	*994,235*	...	*994,235*
14	*-2,73,90,000*	17,73,000	...	*-1,707,800*	2,986,200	1,278,400	*-2,73,19,235*	17,09,094	...	*-1,707,343*	2,983,545	1,276,202
15	62,61,000	...	43,000	420,300	100	420,400	62,98,216	...	23,116	421,422	3	421,425
16	*-2,11,29,000*	17,73,000	43,000	*—1,287,500*	2,986,300	**1,698,800**	*-2,10,21,019*	17,09,094	23,116	*-1,285,921*	2,983,548	**1,697,627**
17	1,82,75,000	6,05,000	*7,73,000*	1,310,200	104,700	**1,414,900**	1,80,97,624	6,08,257	*7,72,077*	1,298,530	104,694	**1,403,224**
18	1,02,70,000	...	...	684,700	260,400	**945,100**	1,00,98,716	...	...	673,248	243,576	**916,824**
19	3,91,50,000	...	...	2,610,000	7,100	**2,617,100**	4,16,62,331	...	...	2,777,489	8,096	**2,785,585**
20	78,35,000	89,64,000	11,97,000	1,199,700	279,000	1,478,700	79,31,559	90,85,773	11,88,607	1,213,743	279,603	1,493,345
21	11,41,000	3,28,72,000	...	2,267,500	500	2,268,000	11,36,934	3,30,01,289	94	2,275,888	778	2,276,666
22	18,27,000	85,90,000	...	694,500	600	695,100	18,61,718	88,33,680	60	713,030	83	713,113
23	23,04,000	3,90,13,000	45,26,000	3,056,200	1,000	3,057,200	23,21,369	3,94,46,871	45,26,886	3,086,342	967	3,087,309
24	42,77,000	20,34,000	52,000	424,200	267,600	691,800	44,86,870	21,49,370	46,172	445,494	281,182	726,676
25	5,36,000	1,13,01,000	87,78,000	1,374,300	3,900	1,378,200	5,41,811	1,12,85,648	86,29,751	1,363,814	3,708	1,367,522
26	16,84,000	...	...	112,300	1,100	113,400	16,92,059	...	...	112,805	936	113,741
27	6,59,000	91,14,000	42,00,000	931,500	6,000	937,500	6,67,914	92,44,188	42,24,029	942,409	5,887	948,296
28	99,46,000	7,17,000	...	710,900	5,400	716,300	97,63,823	6,97,912	438	697,478	5,092	702,570
29	45,90,000	24,46,000	5,34,000	504,700	37,900	542,600	46,35,351	25,51,017	5,45,686	515,470	34,524	549,994
30	3,47,99,000	11,50,51,000	1,92,87,000	11,275,800	603,000	**11,878,800**	3,50,39,418	11,62,95,748	1,91,61,923	11,366,473	612,759	**11,979,232**
31	37,25,000	...	...	248,400	10,800	259,200	36,99,387	...	...	246,626	10,843	257,469
32	11,000	...	...	700	237,500	238,200	4,271	...	...	285	238,303	238,588
33	11,18,000	1,13,57,000	1,54,000	841,900	2,020,500	2,862,400	11,40,582	1,13,79,942	1,46,037	844,437	2,011,722	2,856,159
34	7,72,000	58,72,000	1,85,000	455,300	85,700	541,000	8,40,937	58,75,072	1,80,952	459,798	89,866	549,664
35	9,62,000	40,72,000	8,63,000	393,100	15,300	408,400	9,82,905	46,64,409	8,32,812	432,008	15,757	447,765
36	65,88,000	2,13,01,000	12,02,000	1,939,400	2,369,800	**4,309,200**	66,68,083	2,19,19,423	11,59,801	1,983,154	2,366,491	**4,349,645**
37	3,05,000	1,000	...	20,400	...	20,400	3,05,786	*—522*	...	20,351	...	20,351
38	15,74,000	...	...	105,000	22,200	127,200	11,22,834	...	...	74,855	21,750	96,605
39	22,31,000	...	...	148,700	500	149,200	21,58,845	...	...	143,923	523	144,446
40	87,96,000	...	...	586,400	...	586,400	96,64,163	...	...	644,278	...	644,278
41	1,29,06,000	1,000	...	860,500	22,700	**883,200**	1,32,51,628	*—522*	...	883,407	22,273	**905,680**
42	16,35,11,000	19,29,98,000	3,29,61,000	25,964,700	6,407,300	**32,372,000**	16,65,64,963	19,42,74,513	3,27,47,410	26,239,126	6,392,446	**32,631,572**

Number of Item.	ACCOUNTS, 1903-4. India. Amount in Rupees.	Equivalent in £ at R15=£1.	England.	Total.
	R	£	£	£
43	4,95,20,758	3,301,384	1,140,397	4,441,781
44	29,51,956	196,797	218,884	415,681
	5,24,72,714	3,498,181	1,359,281	**4,857,462**

(c) The following further sums, which are included under "XXVI and 38.—State Railways" are chargeable to the grant for Famine Relief and Insurance, as representing the net charge on the Revenues on account of Protective Railways constructed through the agency of Companies:—

	1903-4. Budget.	Revised.	Accounts.
	£	£	£
Bengal-Nagpur Railway	...	98,800	73,404
Indian Midland Railway	...	18,000	20,916
	...	116,800	94,320

Abstract B.—*Details*

Heads of Expenditure.	Budget Estimate, 1903-4. India (Rupee figures). Imperial.	Provincial.	Local.	Total India (converted into £ at R15=£1).	England.	Total.	Number of item.
	R	R	R	£	£	£	
Brought forward	12,59,99,000	20,03,37,000	3,38,92,000	24,015,200	6,416,200	30,431,400	1
H.—Railway Revenue Account—							
38.—State Railways:							
Working Expenses	14,82,49,000	75,000	2,25,000	9,903,200	...	9,903,200	2
Interest on Debt	4,91,78,000	...	...	3,278,500	1,140,400	4,418,900	3
Annuities in purchase of Railways	...	...	...	...	3,003,900	3,003,900	4
Interest chargeable against Companies on Advances	28,84,000	...	71,000	197,000	218,900	415,900	5
Interest on Capital deposited by Companies	3,50,000	...	46,000	26,400	1,233,000	1,259,400	6
39.—Guaranteed Companies:							
Surplus Profits, Land and Supervision	14,19,000	...	...	94,600	...	94,600	7
Interest	1,59,000	...	...	10,600	1,046,700	1,057,300	8
40.—Subsidised Companies: Land, etc.	10,00,000	1,92,000	...	79,500	...	79,500	9
41.—Miscellaneous Railway Expenditure	8,00,000	95,000	...	59,700	...	59.700	10
Total	20,40,39,000	3,62,000	3,42,000	13,649,500	6,642,900	20,292,400	11
J.—Irrigation—							
42.—Major Works:							
Working Expenses	72,00,000	41,69,000	...	757,900	...	757,900	12
Interest on Debt	91,91,000	57,24,000	...	994,400	...	994,400	13
43.—Minor Works and Navigation	60,85,000	85,33,000	63,000	978,700	1,600	980,300	14
Total	2,24,76,000	1,84,26,000	63,000	2,731,000	1,600	2,732,600	15
K.—Other Public Works—							
44.—Military Works	1,54,27,000	...	...	1,028,500	17,500	1,046,000	16
45.—Civil Works	80,00,000	3,64,21,000	2,03,19,000	4,316,000	108,300	4,424,300	17
45A.—Construction of Railways charged to Provincial or Local Revenues	...	*—3,000*	7,77,000	51,600	...	51,600	18
Total	2,34,27,000	3,64,18,000	2,10,96,000	5,396,100	125,800	5,521,900	19
L.—Army Services—							
46.—Army:							
Effective	17,92,88,000	...	...	11,952,600	2,718,800	14,671,400	20
Non-Effective	97,58,000	...	...	650,500	2,370,000	3,020,500	21
Total	18,90,46,000	...	...	12,603,100	5,088,800	17,691,900	22
LL.—Special Defence Works—							
47.—Special Defences (1902)	18,00,000	...	...	120,000	...	120,000	23
Total Expenditure, Imperial and Provincial	56,67,87,000	25,55,43,000	5,53,93,000	58,514,900	18,275,300	76,790,200	24
Transfers between Provincial and Local	...	+40,52,000	—40,52,000	...	...	...	25
M.—*Add*—Portion of Allotments to Provincial Governments not spent by them in the year	...	...	...	...	...	...	26
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	*1,66,22,000*	*41,30,000*	*1,383,500*	...	*1,383,500*	27
Total Expenditure charged against Revenue	56,67,87,000	24,29,73,000	4,72,11,000	57,131,400	18,275,300	75,406,700	28

Capital Expenditure not charged to Revenue—	Budget Estimate, 1903-4. India. Amount in Rupees.	Equivalent in £ at R15 =£1.	England.	Total.	Number of item.
Capital outlay on Railways and Irrigation Works—	R	£	£	£	
48.—State Railways	5,29,31,000	3,528,700	1,806,000	5,334,700	29
49.—Irrigation Works	98,89,000	659,300	7,400	666,700	30
Total	6,28,20,000	4,188,000	1,813,400	6,001,400	31

of Expenditure—concluded.

Number of Item.	REVISED ESTIMATE, 1903-1904.						ACCOUNTS, 1903-1904.					
	INDIA (RUPEE FIGURES).			Total India (converted into £ at R15 = £1).	England.	TOTAL.	INDIA (RUPEE FIGURES).			Total India (converted into £ at R15 = £1).	England.	TOTAL.
	Imperial.	Provincial.	Local.				Imperial.	Provincial.	Local.			
	R	R	R	£	£	£	R	R	R	£	£	£
1	16,35,11,000	19,29,98,000	3,29,61,000	25,964,700	6,407,300	**32,372,000**	16,65,64,963	19,42,74,513	3,27,47,410	26,239,126	6,392,446	**32,631,572**
2	15,35,52,000	80,000	2,05,000	10,255,800	...	10,255,800	15,53,86,504	80,280	2,05,581	10,378,158	...	10,378,158
3	4,95,57,000	...	...	3,303,800	1,140,400	4,444,200	4,95,20,758	...	...	3,301,384	1,140,397	4,441,781
4	...	...	...	...	3,004,600	3,004,600	...	...	...	..	3,004,620	(a)3,004,620
5	29,28,000	...	37,000	197,700	218,900	416,600	29,14,914	...	37,042	196,797	218,884	415,681
6	3,88,000	...	46,000	28,900	1,193,500	1,222,400	3,82,590	...	45,986	28,572	1,193,429	1,222,001
7	15,19,000	...	...	101,300	...	101,300	15,30,988	...	...	102,066	...	102,066
8	2,28,000	...	...	15,200	1,032,800	1,048,000	2,28,672	...	...	15,245	1,032,772	1,048,017
9	5,25,000	8,000	...	35,500	...	35,500	4,49,953	7,537	...	30,499	...	30,499
10	7,56,000	82,000	8,000	56,400	...	56,400	7,21,235	85,285	9,096	54,374	...	54,374
11	20,94,53,000	1,70,000	2,96,000	13,994,600	6,590,200	**20,584,800**	21,11,35,614	1,73,102	2,97,705	14,107,095	6,590,102	**20,697,197**
12	80,53,000	40,01,000	...	803,600	...	803,600	81,80,491	39,80,777	...	810,751	...	810,751
13	91,65,000	57,30,000	...	993,000	...	993,000	91,86,052	57,27,467	...	994,235	...	994,235
14	44,72,000	89,01,000	64,000	895,800	2,200	898,000	43,08,190	87,26,717	58,160	872,871	2,150	875,021
15	2,16,90,000	1,86,32,000	64,000	2,692,400	2,200	**2,694,600**	2,16,74,733	1,84,34,961	58,160	2,677,857	2,150	**2,680,007**
16	1,49,00,000	...	...	993,300	54,000	1,047,300	1,47,25,195	...	...	981,680	52,974	1,034,654
17	88,47,000	3,91,37,000	1,87,68,000	4,450,200	95,200	4,545,400	86,48,595	4,00,31,031	1,89,73,803	4,510,228	92,026	4,602,254
18	...	*—1,000*	4,00,000	26,600	...	26,600	...	2,860	3,95,388	26,550	...	26,550
19	2,37,47,000	3,91,36,000	1,91,68,000	5,470,100	149,200	**5,619,300**	2,33,73,790	4,00,33,891	1,93,69,191	5,518,458	145,000	**5,663,458**
20	18,20,14,000	...	...	12,134,300	2,669,000	14,803,300	18,27,14,858	...	...	12,180,990	2,618,780	14,799,770
21	1,00,42,000	...	...	669,400	2,383,600	3,053,000	1,00,92,048	...	...	672,803	2,392,635	3,065,438
22	19,20,56,000	...	...	12,803,700	5,052,600	**17,856,300**	19,28,06,906	...	...	12,853,793	5,011,415	**17,865,208**
23	3,36,000	...	...	22,400	6,000	**28,400**	3,25,395	...	...	21,693	5,361	**27,054**
24	61,07,93,000	25,09,36,000	5,24,89,000	60,947,900	18,207,500	**79,155,400**	61,58,81,401	25,29,16,467	5,24,72,466	61,418,022	18,146,474	**79,564,496**
25	...	+49,05,000	—49,05,000	...	...	...	...	+48,53,176	—48,53,176	...	...	...
26	...	1,96,82,000	11,93,000	1,391,700	...	1,391,700	...	1,94,90,983	14,74,476	1,397,697	...	1,397,697
27	...	*26,03,000*	*2,54,000*	*190,500*	...	*190,500*	...	*28,95,497*	*1,41,077*	*202,438*	...	*202,438*
28	61,07,93,000	27,29,20,000	4,85,23,000	62,149,100	18,207,500	**80,356,600**	61,58,81,401	27,43,65,129	4,89,52,689	62,613,281	18,146,474	**80,759,755**

Number of Item.	REVISED ESTIMATE, 1903-1904.				ACCOUNTS, 1903-1904.			
	INDIA.		England.	Total.	INDIA.		England.	TOTAL.
	Amount in Rupees.	Equivalent in £ at R15 = £1.			Amount in Rupees.	Equivalent in £ at R15 = £1.		
	R	£	£	£	R	£	£	£
29	5,06,94,000	3,379,600	1,287,800	4,667,400	4,84,99,967	3,233,331	1,301,774	4,535,105
30	80,36,000	535,700	5,500	541,200	75,61,340	504,089	3,809	507,898
31	5,87,30,000	3,915,300	1,293,300	**5,208,600**	5,60,61,307	3,737,420	1,305,583	**5,043,003**

(a) According to actual calculation, the Annuities payable in respect of the year 1903-04 include the following sums in redemption of Capital :—

	£
East Indian Railway Annuity . .	174,696
Eastern Bengal Railway Annuity .	17,360
Scinde-Punjab and Delhi Railway Annuity	69,171
Great Indian Peninsula Railway Annuity	369,770
TOTAL .	630,997

Abstract C.—*Details of Receipts*

	Budget Estimate, 1903-1904.			Revised Estimate, 1903-1904.			Accounts, 1903-1904.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Revenue (from Abstract A)	75,699,400	656,000	76,355,400	82,348,100	719,700	83,067,800	83,009,411	746,744	83,756,155
Excess of Revenue over Expenditure charged to Revenue			**948,700**			**2,711,200**			**2,996,400**
Railway and Irrigation Capital not charged to Revenue—									
Capital raised through Companies towards outlay on State Railways (Net)	2,050,000	...	2,050,000	...	...		...	...	
Outlay of Railway Companies—									
Repayments	874,500	2,600	877,100	1,063,700	7,300	1,071,000	1,002,554	6,959	1,009,513
Net			0			0			0
Raised and deposited by Railway Companies—									
On account of subscribed Capital	33,000	4,382,800	4,415,800	18,200	200,000	218,200	13,405	...	13,405
Net			**1,083,000**			0			0
O.—Permanent Debt incurred—									
Sterling Debt— India 3 p. c. Stock	...	2,000,000		...	1,500,000		...	1,500,000	
Rupee Debt— 3½ per cent. Rupee Loan	1,333,300	...		1,333,300	...		1,333,333	...	
Total	1,333,300	2,000,000	3,333,300	1,333,300	1,500,000	2,833,300	1,333,333	1,500,000	2,833,333
Net			**2,643,300**			**2,146,600**			**2,146,825**
Temporary Debt incurred—									
Temporary Loans	...	2,000,000	2,000,000	333,300	2,000,000	2,333,300	333,333	2,000,000	2,333,333
Net			0			0			0
P.—Unfunded Debt—									
Deposits of Service Funds	99,400	...		95,700	...		96,555	...	
Savings Bank Deposits	3,349,300	...		3,541,100	...		3,643,472	...	
Total	3,448,700	...	3,448,700	3,636,800	...	3,636,800	3,740,027	...	3,740,027
Net			**595,400**			**731,000**			**770,221**
Q.—Deposits and Advances—									
Balances of Provincial Allotments	...	...		1,391,700	...		1,397,697	...	
Appropriation for reduction or avoidance of Debt	578,000	...		586,400	...		644,278	...	
Excluded Local Funds	697,700	...		694,700	...		756,891	...	
Railway Funds	49,900	...		61,800	...		64,215	...	
Deposits of Sinking Funds	9,900	...		9,900	...		9,884	...	
Gold Reserve Fund	...	102,700		2,465,700	(a)2,566,200		2,627,575	(a)2,566,189	
Departmental and Judicial Deposits	15,899,700	...		15,201,700	40,900		17,457,532	...	
Advances	6,013,300	26,000		4,916,900	...		8,614,137	49,533	
Suspense Accounts	77,200	...		208,600	...		207,422	...	
Exchange on Remittance Accounts (Net)	...	..		18,500	...		15,235	...	
Miscellaneous	300	...		...	...		14,162	...	
Total	23,326,000	128,700	23,454,700	25,555,900	26,07,100	28,163,000	31,809,028	2,615,722	34,424,750
Net			0			**1,880,700**			**1,973,191**
Carried over	1,06761,900	9,170,100		114,289,300	7,034,100		121,241,091	6,869,425	

(a) Includes £2,200,000 remitted from India by means of Council Bills.

and Disbursements.

	Budget Estimate, 1903-1904.			Revised Estimate, 1903-1904.			Accounts, 1903-1904.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Expenditure, Imperial and Provincial (from Abstract B)	58,514,900	18,275,300	76,790,200	60,947,900	18,207,500	79,155,400	61,418,032	18,146,474	79,564,496
Add—Provincial Surpluses, transferred to "Deposits"	...	...	...	1,391,700	...	1,391,700	1,397,[illegible]97	...	1,397,697
Deduct—Provincial Deficits charged against "Deposits"	*1,383,500*	...	*1,383,500*	*190,500*	...	*190,500*	*202,438*	...	*202,438*
Total	57,131,400	18,275,300	75,406,700	62,149,100	18,207,500	80,356,600	62,613,281	18,146,474	80,759,755
Railway and Irrigation Capital not charged to Revenue—									
Outlay on Irrigation Works	659,300	7,400	666,700	535,700	5,500	541,200	504,089	3,809	507,898
Outlay on State Railways	3,528,700	1,806,000	5,334,700	3,379,600	1,[illegible]87,800	4,667,400	3,233,331	1,301,774	4,535,105
Outlay of Railway Companies—									
Payments for Capital outlay	1,580,800	1,396,800	2,977,600	1,621,400	1,344,900	2,966,300	1,587,987	1,276,216	2,864,203
Net			**2,100,500**			**1,895,300**			**1,854,690**
Raised and Deposited by Railway Companies—									
Payments for discharge of Debentures	...	3,332,800	3,332,800	...	247,000	247,000	...	80,000	80,000
Net			**0**			**28,800**			**66,595**
O.—Permanent Debt discharged—									
Sterling Debt—									
G. I. P. Ry. Debentures	...	600,000		...	600,000		...	600,000	
Rupee Debt—									
4½ p. c. Loan	700	...		700	...		500	...	
4 p. c. Loan	86,700	...		84,000	...		83,766	...	
3½ p. c. Loan	2,600	...		2,000	...		2,240	...	
Stock Notes	...	...		...	...		2	...	
Total	90,000	600,000	690,000	86,700	600,000	686,700	86,508	600,000	686,508
Net			**0**			**0**			**0**
Temporary Debt discharged—									
Temporary Loans	...	3,500,000	3,500,000	...	3,500,000	3,500,000	...	3,500,000	3,500,000
Net			**1,500,000**			**1,166,700**			**1,166,667**
P.—Unfunded Debt—									
Special Loans	200	...		300	...		58	...	
Deposits of Service Funds	79,900	...		82,400	...		83,739	...	
Savings Bank Deposits	2,773,200	...		2,823,100	...		2,8[illegible],009	...	
Total	2,853,300	...	2,853,300	2,905,800	...	2,905,800	2,969,806	...	2,969,806
Net			**0**			**0**			**0**
Q.—Deposits and Advances—									
Balances of Provincial Allotments	1,383,500	...		190,500	...		202,438	...	
Excluded Local Funds	691,900	...		674,500	...		710,941	...	
Railway Funds	52,300	...		68,500	...		66,548	...	
Gold Reserve Fund	...	102,700		2,465,700	2,566,200		2,461,445	2,566,189	
Departmental and Judicial Deposits	15,940,700	...		15,193,700	...		17,406,651	...	
Advances	5,723,700	...		4,705,700	214,800		8,650,1[illegible]8	214,373	
Suspense Accounts	7,100	...		121,700	...		130,307	...	
Miscellaneous	...	...		20,700	300		33,159	300	
Total	23,799,200	102,700	23,901,900	23,501,000	2,781,300	26,282,300	2[illegible],670,697	2,780,8[illegible]2	32,451,559
Net			**447,200**			**0**			**0**
Carried over	89,642,700	29,021,000		94,179,300	27,974,000		100,665,699	27,689,135	

Abstract C.—*Details of Receipts*

	Budget Estimate, 1903-1904.			Revised Estimate, 1903-1904.			Accounts, 1903-1904.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward	106,764,900	9,170,100		114,283,300	7,034,100		121,241,091	6,869,425	
R.—Loans and Advances by Imperial Government	325,900	...	325,900	348,400	...	348,400	387,235	...	337,235
Net			0			0			0
R.R.—Loans and Advances by Provincial Governments	668,500	...	668,500	790,300	...	790,300	988,400	...	988,400
Net			80,600			280,500			471,724
T.—Remittances—									
Inland Money Orders	21,000,000	...		21,0 0,0 0	...		21,415,931	...	
Other Local Remittances	623,600	...		990,300	...		365,450	...	
Other Departmental Accounts	808,400	...		735,000	...		231,936	...	
Net Receipts by Civil Treasuries from—									
Post Office	515,900	...		686,700	...		724,156	...	
Guaranteed Railways	1,104,900	...		1,145,700	...		1,124,905	...	
Public Works	1,713,900	...		2,865,700	...		2,958,878	...	
Net Receipts from Civil Treasuries by—									
Telegraph	88,000	...		102,100	...		109,537	...	
Marine	349,700	...		368,800	...		334,095	...	
Military	11,990,700	...		12,976,800	...		13,015,788	...	
Remittance Account between England and India	2,621,100	3,563,000		6,341,600	6,610,200		6,491,655	6,715,280	
Total	40,822,200	3,563,000	44,385,200	47,212,700	6,610,200	53,822,900	46,772,331	6,715,280	53,487,611
Net			676,300			1,329,900			1,214,730
U.—Secretary of State's Bills drawn	...	17,000,000	17,000,000	...	(a) 21,500,000	21,500,000	...	(a) 21,659,303	21,659,303
Total Receipts	148,581,500	29,733,100		162,640,700	35,144,300		169,389,057	35,244,008	
V.—Opening Balance	11,833,301	5,686,537		12,082,416	5,767,787		12,082,416	5,767,787	
Grand Total	160,414,801	35,419,637		174,723,116	40,912,087		181,471,473	41,011,795	

(a) In addition to £2,200,000 for remittance of the Gold Reserve Fund.

and Disbursements—concluded.

	BUDGET ESTIMATE, 1903-1904.			REVISED ESTIMATE, 1903-1904.			ACCOUNTS, 1903-1904.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward	89,642,700	29,021,000		94,179,300	27,974,000		100,665,699	27,689,135	
R.—Loans and Advances by Imperial Government	376,100	...	376,100	481,900	...	481,900	500,084	...	500,084
NET			**50,200**			**133,500**			**112,849**
R.R.—Loans and Advances by Provincial Governments	587,900	...	587,900	509,800	...	509,800	516,676	...	516,676
NET			**0**			**0**			**0**
T.—Remittances—									
Inland Money Orders	21,000,000	...		21,000,000	...		21,419,658		
Other Local Remittances	623,600	...		689,000	...		...	...	
Other Departmental Accounts	808,400	...		735,000	...		239,263	...	
Net Payments into Civil Treasuries by—								...	
Post Office	515,900	...		686,700	...		724,205		
Guaranteed Railways	1,104,900	...		1,145,700	...		1,124,905	...	
Public Works	1,713,900	...		2,770,100	...		2,912,320	...	
Net Issues from Civil Treasuries to—								...	
Telegraph	88,000	...		102,100	...		108,189		
Marine	349,700	...		368,800	...		333,174	...	
Military	11,996,700	...		12,976,800	...		13,015,7[illegible]8	...	
Remittance Account between England and India	3,043,800	2,464,000		6,084,100	5,934,700		6,367,495	... 6,027,878	
TOTAL	41,244,900	2,464,000	43,708,900	46,558,300	5,934,700	52,493,000	46,245,003	6,027,878	52,272,881
NET			**0**			**0**			**0**
U.—Secretary of State's Bills paid	17,066,900	...	**17,066,900**	(a) 21,493,800	...	**21,493,800**	(a) 21,674,459	...	21,674,459
Total Disbursements	148,918,500	31,485,000		163,223,100	33,908,700		169,601,921	33,717,013	
V.—Closing Balance	11,496,301	3,934,637		11,500,016	7,003,387		11,869,553	7,294,782	
Grand Total	160,414,801	35,419,637		174,723,116	40,912,087		181,471,473	41,011,795	

(a) In addition to £2,200,000 for payment from the Gold Reserve Fund.

Abstract D.—*Account of Provincial and Local Savings charged to Revenue and held at the disposal of Provincial Governments under their Provincial Contracts.*

A.—Provincial Balances.

	India.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces.	Punjab.	Madras.	Bombay.	TOTAL.	Equivalent in Sterling.
Budget Estimate, 1903-4.	R	R	R	R	R	R	R	R	R	R	£
Balance at end of 1902-3 (by Revised Estimate)	...	21,92,447	1,06,62,847	15,80,380	56,42,782	41,82,439	25,49,350	44,91,158	34,00,235	3,47,01,638	2,313,443
Added in 1903-4	...	...	...	...	...	...	...	...	...	...	...
Spent in 1903-4	...	13,93,000	41,04,000	8,16,000	36,43,000	15,67,000	15,49,000	21,50,000	14,00,000	1,66,22,000	1,108,134
Balance at end of 1903-4	...	7,99,447	65,58,847	7,64,380	19,99,782	26,15,439	10,00,350	23,41,158	20,00,235	1,80,79,638	1,205,309
Revised Estimate, 1903-4.											
Balance at end of 1902-3 (by Accounts)	...	22,41,742	1,05,29,590	16,08,773	55,29,422	38,16,067	25,25,120	42,71,348	34,00,000	3,39,22,062	2,261,471
Added in 1903-4	...	...	...	13,27,000	82,70,000	39,94,000	6,75,000	54,16,000	...	1,96,82,000	1,312,133
Spent in 1903-4	...	7,41,000	17,39,000	...	...	..	...	...	1,23,000	26,03,000	173,533
Balance at end of 1903-4	...	15,00,742	87,90,590	29,35,773	1,37,99,422	78,10,067	32,00,120	96,87,348	32,77,000	5,10,01,062	3,400,071
Accounts, 1903-4.											
Balance at end of 1902-3	...	22,41,742	1,05,29,590	16,08,773	55,29,422	38,16,067	25,25,120	42,71,348	34,00,000	3,39,22,062	2,261,471
Added in 1903-4	...	...	...	11,40,517	87,23,496	37,11,281	6,74,880	52,40,809	...	1,94,90,983	1,299,399
Spent in 1903-4	...	7,40,742	20,31,755	...	...	...	...	...	1,23,000	28,05,497	193,033
Balance at end of 1903-4	...	15,01,000	84,97,835	27,49,290	1,42,52,918	75,27,348	32,00,000	95,12,157	32,77,000	5,05,17,548	3,367,837

B.—Local Balances.

NOTE.—These Balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

	India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.	Equivalent in Sterling.
Budget Estimate, 1903-4.	R	R	R	R	R	R	R	R	R	R	R	R	£
Balance at end of 1902-3 (by Revised Estimate)	1,17,235	4,51,432	8,90,670	13,01,841	3,95,427	29,14,950	25,08,570	16,41,525	1,32,342	50,80,032	31,37,691	1,85,71,715	1,238,115
Added in 1903-4	...	...	..	...	...	...	...	...	...	...	...	...	...
Spent in 1903-4	29,000	1,96,000	1,21,000	6,86,000	66,000	5,32,000	1,63,000	1,77,000	20,000	19,06,000	2,34,000	41,30,000	275,334
Balance at end of 1903-4	88,235	2,55,432	7,69,670	6,15,841	3,29,427	23,82,950	23,45,570	14,64,525	1,12,342	31,74,032	29,03,691	1,44,41,715	962,781
Revised Estimate, 1903-4.													
Balance at end of 1902-3 (by Accounts)	1,63,255	4,64,597	9,15,256	13,32,541	4,10,070	(a) 24,19,054	23,45,067	16,95,218	1,38,254	(a) 45,93,868	29,40,838	1,74,22,918	1,161,528
Added in 1903-4	11,000	...	99,000	...	.	1,83,000	1,51,000	2 13,000	26,000	1,86,000	3,24,000	11,93,000	79,533
Spent in 1903-4	..	1,59,000	...	60,000	35,000		...	...	...	...	...	2,54,000	16,933
Balance at end of 1903-4	1,74,255	3,05,597	10,14,256	12,72,541	3,75,070	26,02,054	24,96,067	19,12,218	,64,254	47,79,868	32,64,838	1,83,61,918	1,224,128
Accounts, 1903-4.													
Balance at end of 1902-3	1,63,255	4,64,597	9,15,256	13,32,541	4,10,070	(a) 24,19,054	23,45,067	16,99,218	1,38,254	(a) 45,93,868	29,40,838	1,74,22,918	1,161,528
Added in 1903-4	167	...	85,066	1,15,903	8,267	1,77,471	2,05,852	1,66,697	8,155	2,48,090	4,58,808	14,74,476	98,298
Spent in 1903-4	...	1,41,077	...	.	...	.		...	...	...	...	1,41,077	9,405
Balance at end of 1903-4	1,63,422	3,23,520	10,00,322	14,48,444	4,18,337	25,97,425	25,50,919	18,65,915	1,46,409	48,41,958	33,99,646	1,87,56,317	1,250,421

(a) Differs from last year's closing balance by 1 for corrections since made.

APPENDIX.

Abstract E.—*Details of Recurring and Special transfers between Imperial and Provincial made through the Land Revenue Head—See para. 36.*

CENTRAL PROVINCES.

Recurring transfers.

Imperial to Provincial.

	R	R
On account of the increased expenditure under Land Revenue and Courts of Law	1,90,000	
On account of the increased expenditure on Education	2,00,000	
On account of loss of Revenue due to abolition of Pandhari Tax	35,000	
On account of loss of Revenue under Income tax	30,000	
	4,55,000	
Provincial to Imperial.		
On account of change in classification of payments by the Hoshangabad and Chindwara Jagirdars	—2,000	
		4,53,000

Special transfers.

Imperial to Provincial.

For expenditure on Minor Works and Navigation	6,00,000	
For expenditure under 45.—Civil Works	1,35,000	
Contribution to meet extra expenditure in 1903-4 and 1904-5 on the amalgamation of Berar	2,72,000	
Contribution in aid of the Provincial Balance	15,48,178	
For expenditure in 1904-5 on Hostels, etc.	1,50,000	
On account of lunatics found on railway lines	106	
		27,05,284

BURMA.

Recurring transfers.

Imperial to Provincial.

Contribution on account of the increased expenditure under Education	4,00,000	
On account of loss of revenue under Income Tax	97,000	
		4,97,000

Special transfers.

Imperial to Provincial.

For expenditure in 1904-5 on a Hospital and Museum	3,00,000	
		3,00,000

ASSAM.

Recurring transfers.

Imperial to Provincial.

Contribution on account of the transfer of the South Lushai Administration from Bengal to Assam	3,75,000	
Assignment in consideration of the employment of the Supervising Staff of the Provincial Survey detachment on traverse works (Imperial)	2,400	
On account of the increased expenditure under Land Revenue and Courts of Law	1,11,000	
On account of loss of revenue under Income Tax	30,000	
Assignment for the cost of supply of presents to the hill tribes of Assam	3,700	
Contribution to Provincial on account of increased expenditure on Education	1,00,000	
		6,22,100

Special transfers.

Imperial to Provincial.

Initial assignment on account of the new Provincial Settlement	20,00,000	
Assignment to cover the difference between two-thirds and one-half of Land Revenue collections postponed to 1904-5 in consequence of charge of *kist* dates	1,66,000	
For expenditure in 1904-5 on miscellaneous works of public utility	1,50,000	
On account of transfer of the Shillong Dâk Bungalow to the Postal Department	15,000	
		23,31,000

BENGAL.

Recurring transfers.

Imperial to Provincial.

	R	R
On account of loss of revenue under Income Tax	4,65,000	
On account of collections from resumed chowkidari jagir lands in Orissa .	27,499	
On account of sale-proceeds of village cadastral maps of certain Thanas in Bengal	3,244	
For transfer of Imperial Buildings to local Agencies in Bengal . .	2,872	
On account of temporary addition to the Sikkim State Police . . .	1,656	
For increased expenditure under Education	10,00,000	
	15,00,271	

Provincial to Imperial.

On account of the transfer of South Lushai Administration to Assam .	—3,75,000	
For transfer to the Government of India of the interests of the Bengal Government in the Economic and Art Section of the Indian Museum .	—19,000	
On account of the transfer of the Statistical Department of the Bengal Secretariat to the Office of the Director General of Statistics . .	—14,910	
	—4,08,910	
		10,91,361

Special transfers.

Imperial to Provincial.

Initial assignment on account of the new Provincial Settlement . .	50,00,000	
Contribution towards the cost of the proposed structural improvements in the town of Calcutta	50,00,000	
For expenditure in 1904-5 on special works of public utility . . .	5,00,000	
Assignment to Provincial for writing off the outstanding balance of loan to Chittagong Port Trust for the purchase of the Steam Tug *Gekko* .	87,282	
On account of charges for repairs to the Teesta Valley road from Siliguri to Sikkim Boundary	1,00,000	
		1,06,87,282

UNITED PROVINCES OF AGRA AND OUDH.

Recurring transfers.

Imperial to Provincial.

On account of the maintenance of a portion of the Chakrata-Saharanpur road transferred from the charge of the Military Works Department to the Provincial Public Works Department	22,000	
On account of the rate of interest charged on the loan to the Sardhana Estate	4,561	
For increase of expenditure under Education	5,00,000	
For loss caused to Provincial Revenues by the transfer since 1902-3 of the receipts from certain nazul lands from XXV.—Miscellaneous to I.—Land Revenue	35,000	
Contribution on account of transfer of the Registrar, Kanungo Establishment, and certain record-room charges from Local to Provincial . .	1,66,000	
On account of loss of Revenue under Income Tax	2,62,000	
On account of increased expenditure under Land Revenue, Courts of Law, and Medical	2,26,000	
		12,15,561

Special transfers.

Imperial to Provincial.

Compensation equal to one-fourth of the total outlay on purchases of Estates under the Bundelkhand Encumbered States' Act, 1903 . .	1,25,000	
Contribution towards the cost of the Lucknow drainage scheme . .	3,00,000	
For expenditure under Minor Works and Navigation	40,000	
For expenditure in 1904-5 on Public Gardens, Hostels and Hospitals .	3,00,000	
Initial assignment on account of the new Provincial Settlement . .	30,00,000	
On account of cost of a roadway for cart and passenger traffic over the Ganges bridge at Allahabad on the Allahabad-Fyzabad Railway . .	3,58,676	
Contribution to meet the expenditure on the second section of the Kotawara-Lansdowne Cart Road from Koh river to Dogadda . . .	2,00,000	
		43,23,676

PUNJAB.

Recurring transfers.

Imperial to Provincial.

Compensation to Provincial for the loss resulting from the conversion of the fluctuating Land Revenue realised on the Upper Sutlej Canals in the Montgomery District into Canal Revenue in the form of Occupiers' Rate	61,500	
Assignment of one-half of actual expenditure on account of the River Protective works at Dera Ghazi Khan	286	
Cost of Police entertained on the Kotri-Rohri Railway	20,000	
Refund to Provincial of the Imperial share of the amount credited under "I.—Land Revenue" on account of sale-proceeds of sites belonging to Government in towns in the Chenab Colony	3,344	
Assignment to meet the cost of the additional Police Force sanctioned for the Southern Punjab Railway	20,000	
Contribution on account of the amalgamation of the Subordinate Veterinary Establishment in the Punjab	5,280	
Contribution on account of the Police for the Native States portion of the Dhuri-Jakhal and Rajpura-Bhatinda Railway	11,600	
Assignment of the Imperial portion of the ⅛th share of the rate of R2 per acre levied from Colonists on the Jhelum and Chenab canals	1,380	
Contribution for town improvements of Jhelum Colony equal to ⅗ths of the amount realized from sale proceeds of lands in the Jhelum Colony	1,14,551	
Refund to Provincial of three-fifths of the Imperial share of the amount credited under "I.—Land Revenue" on account of sale proceeds of sites belonging to Government in towns of the Jhelum Colony	66,122	
For increase of expenditure under Education	4,00,000	
Contribution to Provincial on account of pay of a second Medical Officer for the Pasteur Institute at Kasauli	10,323	
For increase of expenditure under Land Revenue, Courts of Law and Medical	1,36,388	
On account of loss of revenue under Income Tax	1,54,000	
		10,04,774

Special transfers.

Imperial to Provincial.

For expenditure in 1904-5 on works of public utility	2,00,000	
Grant for the Simla extension scheme	20,00,000	
Grant to the Punjab University for constructing a Senate Hall at Lahore	50,000	
Assignment in aid of Provincial Resources	12,52,733	
Compensation for the demolition of a portion of the Native Students' quarters forming the southern walls of the Hazuri Bagh at the Lahore Fort	11,630	
Refund to Provincial of the amount expended by the Victoria Memorial Committee on the preparation of the original site for the Zenana Hospital	6,500	
		35,20,863

MADRAS.

Recurring transfers.

Imperial to Provincial.

Transfer of the Thermometer shed of the Meteorological Office to the charge of the Local Public Works Department	31	
Transfer to the Government of Madras of the buildings of the Body-Guard lines at Madras	1,300	
Income Tax collections in the Civil and Military Station, Bangalore	16,700	
Compensation for loss of the Provincial Share of the net receipts of the Mayavaram-Mutupet Railway	53,000	
For increased expenditure under Education	8,00,000	
On account of increased expenditure under Land Revenue, Courts of Law, Police, and Medical	3,50,000	
On account of loss of revenue under Income Tax	3,30,000	
	15,51,031	

Provincial to Imperial.

On account of the transfer of the charges for freight, etc., of salt from the divided minor head "Salaries, Establishments and Contingencies" to the Imperial minor head "Salt Purchase and Freight"	—12,750	
On account of the transfer of the charges for the Public Observatories and Rain Gauges to India	—23,000	
	—35,750	15,15,281

MADRAS—*continued.*

Special transfers.

Imperial to Provincial.

For expenditure in 1904-5 under "45.—Civil Works"	3,00,000	
For expenditure under Minor Works and Navigation	10,25,000	
Initial assignment on account of the new Provincial Settlement . .	50,00,000	
		63,25,000

BOMBAY.

Recurring transfers.

Imperial to Provincial.

Registration of Railway Traffic	4,740	
Contribution for the new maundage rate of salt	36,000	
" on account of the cost of carrying out the Jamrao Canal Colonization Project	22,500	
" for the loss in Revenue from confiscated opium . .	3,000	
" " " maintenance of Band Barracks and Body-Guard Lines	2,000	
" on account of the cost of the Research Laboratory . .	40,872	
" on account of transfer of the Hyderabad-Umarkot Railway to Imperial	71,000	
" on account of substitution of Police for Military Guards .	35,335	
" for temporary plague Police charges on the Rajputana-Malwa Railway	2,790	
" on account of salt compensation to the Dhangadhra State .	7,000	
" for increase of expenditure under Education . . .	6,00,000	
" for the provincialization of the Body-Guard charges . .	56,500	
On account of increased expenditure under Land Revenue, Courts of Law, Medical, and Political	3,50,000	
On account of loss of revenue under Income Tax	2,88,000	
	15,19,737	

Provincial to Imperial.

Contribution on account of the transfer of the Sindh Horse-breeding Establishment to the control of the Superintendent, Civil Veterinary Department, Baluchistan	—9,000	
Contribution on account of transfer of the Colaba Observatory to Imperial	—16,000	
Contribution on account of the transfer of Horse-breeding Establishments in some districts to the Army Remount Department	—15,880	
	—40,880	
		14,78,857

Special transfers.

Imperial to Provincial.

Contribution towards the cost of new works in connection with the St. George's Hospital	75,000	
" for the completion of the St. George's Hospital	5,25,000	
" to cover the Provincial portion of the amount sanctioned for expenditure in 1904-5 on miscellaneous objects . .	4,52,000	
" in aid of Provincial balances and overdrafts of Provincial accounts	16,09,097	
For expenditure in 1904-5 on special works of public utility . . .	3,00,000	
		29,61,097

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 a.m. on Thursday, the 9th March 1905, based on the India Daily Weather Reports of the period.

During the 3rd, 4th and 5th of March high pressure conditions prevailed over northern and north-western India and with the exception of very light scattered showers in north-east India, Gujarat and central India on the 3rd, in the East Satpuras and Central India on the 4th, and at the stations of Seoni, Akola and Dibrugarh on the 5th ; the weather was fine all over the country with a generally rising temperature.

On the 5th, a depression or storm appeared over the Persian Gulf. On the following morning though with the exception of thundershowers over Rajputana, central India and the neighbouring districts, the weather remained fine over the greater part of India, the barometer was falling rapidly over north-west India and rain and unsettled weather had appeared in Baluchistan. The reports of the 7th, showed that no storm had entered north-west India from the westward, but that the area of showery unsettled weather noticed over central India, etc., on the 6th, had extended and intensified and that showers and thunder storms had been experienced over the West Himalayas, Rajputana, central India, the United and Central Provinces, Chota Nagpur and Bihar; the heaviest amounts having been Sambalpur 0·57", Benares 0·45" and Ranikhet 0·42." On this day the 7th, the barometer was falling very rapidly in Baluchistan with overcast showery weather, and on the following morning a small storm was shown over the south Punjab, occasioning snow on the hills and rain on the plains of upper India. At the same time the area of showery unsettled conditions noticed over central India and the Gangetic Plain on the 6th and 7th respectively had continued to drift eastward and light to moderate rain was reported from the greater part of north-east India. The heaviest falls of rain reported on this day were:—Hazaribagh 1·45", Sonemarg 1·11" and Peshawar 0·90". By the morning of the 9th, the Punjab depression had disappeared, but the weather remained unsettled. Moderate to heavy snow had fallen at the hill stations, and rain over the greater part of the plains of northern India. The principal amounts reported were:—2·17" at Chakrata, 2·04" at Patna and over 1·00" at Sonemarg, Ranikhet, Dehra Dun, Roorkee, Dinajpur, Bogra, Berhampore and Hazaribagh.

Over Burma and the Peninsula, the weather, with the exception of a few trifling showers, was fine throughout the week, and was in marked contrast with that prevailing over northern India.

The rainfall table shows that actually or practically no rain was received during the week over the greater part of Burma, the Raipur and Jubbulpore subdivisions of the East Satpuras, the Jaipur subdivision of central India and practically the whole of the Peninsula. In all other parts of the country including Assam, Bengal, the Himalayas and Sub-Himalayas, Chota Nagpur, the Gangetic Plain, the North-West Dry Area and parts of the Central India Plateau more or less rain has fallen ; the average actual fall ranging from 1·57 " in the Simla subdivision and about 1·40 " in the Patna and Ranchi subdivisions to 0·12 " in Orissa. In most of the divisions and subdivisions where rain was received during the week, the fall was considerably heavier than the average, and hence the already existing seasonal excess has been still further increased.

At the close of the week conditions remained in a disturbed condition over north-west India and over the countries to the westward and further unsettled showery weather appeared probable during the approaching week.

RAINFALL DIVISION WITH REPRESENTATIVE STATION.	Rainfall sub-division named after representative station.	RAINFALL DATA FOR WEEK ENDING ON 9TH MARCH 1905.			RAINFALL DATA FROM 2ND DECEMBER 1904 TO 9TH MARCH 1905.			SEASONAL PERCENTAGE DEPARTURE FROM NORMAL.	
		Average actual rainfall.	Average normal rainfall.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall.	Excess or defect in inches.	This week.	Last week.
		Inches.	Inch.	Inches	Inches.	Inches.	Inches.		
1. Burma Coast (Rangoon).	...	0·15	0·14	+0·01	0·71	1·23	− 0·52	− 42	− 49
2. Burma Wet (Bhamo).	...	0	0·12	−0·12	1·04	0·99	+ 0·05	+ 5	+ 20
3. Burma Dry (Mandalay).	...	0	0·03	−0·03	0·64	0·55	+ 0·09	+ 16	+ 23
4. Delta of Bengal	Narayanganj	0·32	0·65	−0·33	1·94	3·09	− 1·15	− 37	− 34
	Calcutta	0·89	0·22	+0·67	3·70	1·83	+ 1·87	+102	+ 75
5. Brahmaputra Valley (Sibsagar).	...	0·33	0·51	−0·18	1·85	3·23	− 1·38	− 43	− 44
6. Himalayas and Sub-Himalaya, East.	Dinajpur	0·81	0·12	+0·69	2·20	1·39	+ 0·81	+ 58	+ 9
	Darbhanga	0·71	0·09	+0·62	2·59	1·42	+ 1·17	+ 82	+ 41
	Bahraich	0·42	0·14	+0·28	4·83	2·40	+ 2·43	+101	+ 95
7. Indo-Gangetic Plain, East.	Burdwan	0·99	0·32	+0·67	4·83	1·72	+ 3·11	+181	+174
	Patna	1·41	0·11	+1·30	3·14	1·47	+ 1·67	+114	+ 27
8. Himalayas and Sub-Himalaya, West.	Simla	1·57	0·63	+0·94	16·22	8·30	+ 7·92	+ 95	+ 91
	Ludhiana	0·90	0·29	+0·61	8·72	5·09	+ 3·63	+ 71	+ 63
9. Indo-Gangetic Plain, West.	Cawnpore	0·39	0·09	+0·30	3·53	1·85	+ 1·68	+ 91	+ 78
	Lahore	0·27	0·18	+0·09	3·37	2·77	+ 0·60	+ 22	+ 20
10. N.-W. Dry Area (Bikaner).	...	0·22	0·13	+0·09	2·54	1·65	+ 0·89	+ 54	+ 53
11. Baluchistan (Quetta)	...	0·35	0·36	−0·01	7·40	5·01	+ 2·39	+ 48	+ 52
12. East Coast, North	Waltair	0	0·07	−0·07	2·79	1·51	+ 1·28	+ 85	+ 94
	Cuttack	0·12	0·33	−0·21	1·89	1·91	− 0·02	− 1	+ 12
13. East Satpuras	Ranchi	1·40	0·35	+1·05	0·34	1·81	+ 4·53	+250	+238
	Raipur	0·01	0·25	−0·24	1·38	1·27	+ 0·11	+ 9	+ 34
	Jubbulpore	0·09	0·09	0	1·08	1·66	− 0·58	− 35	− 37
14. Central India Plateau.	Jhansi	0·31	0·11	+0·20	2·32	1·81	+ 0·51	+ 28	+ 18
	Jaipur	0·08	0·10	−0·02	1·59	1·06	+ 0·53	+ 50	+ 57
	Indore	0·17	0·04	+0·13	0·21	0·70	− 0·49	− 70	− 94
15. West Coast	Calicut	0·18	0·24	−0·06	2·02	3·75	− 1·73	− 46	− 48
	Bombay	0	0	0	0·02	0·19	− 0·17	− 89	− 89
16. Gujarat	Ahmedabad	0·01	0·02	−0·01	0·18	0·23	− 0·05	− 22	− 19
	Rajkot	0·02	0·03	−0·01	0·07	0·25	− 0·18	− 72	− 77
17. West Satpuras (Akola).	...	0·01	0·09	−0·08	0·29	1·06	− 0·77	− 73	− 71
18. Deccan	Bellary	0	0·05	−0·05	0·16	0·61	− 0·45	− 74	− 71
	Bijapur	0	0·06	−0·06	0·04	0·46	− 0·42	− 91	− 90
	Hyderabad	0	0·20	−0·20	0·11	0·53	− 0·42	− 79	− 67
19. South India	Mysore	0	0·05	−0·05	0·13	0·44	− 0·31	− 70	− 67
	Madura	0	0·13	−0·13	2·74	3·81	− 1·07	− 28	− 26
20. East Coast, South (Madras).	...	0	0·11	−0·11	10·12	11·27	− 1·15	− 10	− 9

W. L. DALLAS,
for Meteorological Reporter to the Government of India and Director General of Indian Observatories.

J. WILSON,
Officiating Secretary to the Government of India.

SIMLA:
The 9th March 1905.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 4th March 1905.

Madras.—There was light rain in the Circars during the week, but none elsewhere. Irrigation supplies are insufficient in parts throughout the Presidency, except in portions of the Circars and in the hills. Ploughing, sowing, and transplanting are in progress in parts. The standing crops are withering or are in poor condition in parts throughout the Presidency, except in the Circars, Anantapur, and in the hills. Harvests continue with poor to fair outturn. Pasture is insufficient except in Vizagapatam, Tanjore, Malabar, and in the hills. Fodder is scanty except in parts of the Circars, Anantapur, Trichinopoly, the southern and west coast districts, and in the hills. The condition of cattle is generally good. The prices of rice are stationary in fifteen districts; have fallen in five; and have slightly risen in three The prices of millet have fluctuated as follows:—Ragi has fallen in ten districts; has slightly risen in five; and is stationary in six. Cholam has fallen in four districts; has slightly risen in five; and is stationary in five. Cumbu has fallen in three districts; has slightly risen in six; and is stationary in six.

Bombay.—There was slight rain during the week in parts of Karachi, Hyderabad, and Ahmednagar and very slight in parts of Larkana, the Upper Sind Frontier, Thar and Parkar, Ahmedabad, Kaira, Khandesh, and Sholapur. The standing crops have been slightly damaged by frost in parts of Sukkur, Hyderabad, Thar and Parkar, Ahmedabad, Nasik, and Rajkot; and are suffering from insufficient moisture in parts of the Panch Mahals, Nasik and Poona Threshing of autumn crops continues in parts of Khandesh and Nasik. Harvesting of spring crops is in progress in parts of Gujarat, Thana, Ratnagiri, the Deccan and the Karnatak. Cotton has been slightly damaged by frost in parts of Ahmedabad and is withering in parts of Baroda. Picking continues in parts of Gujarat and the Karnatak. The fodder supply is sufficient, except in parts of Sukkur, Larkana, Hyderabad Thar and Parkar, Ahmedabad, Broach, Surat, Khandesh, Nasik, Satara, and Baroda. Agricultural stock is sufficient and is generally in good condition. The water-supply is adequate, except in parts of Ahmedabad, the Panch Mahals, Nasik, Satara, the Karnatak, and Baroda. Prices have risen in nine districts and are stationary elsewhere. The daily average numbers on relief works in Kaira for the week ending the 25th February were:—Workers—1,712; dependants 276; gratuitously relieved in villages—37; total 2,025. A test work has been opened in the Panch Mahals.

Bengal.—Rain is reported from most of the districts and in some the fall was moderately heavy. The prospects of the crops have been somewhat impaired by the rain and frost of February. The outturn of oilseeds is, however, estimated at 90 per cent. of a normal crop. Harvesting of spring crops, lancing of poppy, and preparation of land for autumn crops are in progress. Fodder and water are sufficient. The price of common rice has risen in seven districts, has fallen in five, and is stationary in the remainder.

United Provinces.—Slight showers of rain are reported in a few districts and the cloudy weather which generally prevails is likely to cause further injury if it is prolonged. Rust has attacked the crops in Moradabad, Agra, Jalaun, and Hamirpur. Poppy is backward in Kheri and Rai Bareli. Elsewhere extra crops are being sown and sugarcane pressing is going on. Fodder is said to be scarce in parts of Bijnor and Unao and dear in Farakabad. Prices are ruling high.

Punjab.—Rain fell in all districts during the week with the exception of Amritsar. Prices are rising except in Delhi, Lahore, and Rawalpindi. Sowings of extra spring crops are in progress in various districts also ploughings for autumn crops. Pressing of sugarcane still continues in Amritsar and Sialkot. Sowings for the next sugarcane crop in Shahpur and of cotton in Lyallpur are in progress. The prospects of the standing crops are good in Lahore; average in Multan; below average in Delhi; and uncertain in Jullundur. The condition of the spring crops is reported to be average in Sialkot, Amritsar, and Ferozepore (except sarshaf, taramira and rapeseed which have been destroyed by cold); fair in Ambala, Rawalpindi, and Mianwali; and bad in Delhi. Their condition has somewhat improved by the recent rain in Shahpur. Later sown crops are likely to improve with sunshine. Outturn of sugarcane is below average in Amritsar and poor in Jullundur and Sialkot. The condition of cattle is generally good, but is poor in parts of Lahore and Shahpur owing to scarcity of fodder. Fodder is sufficient in all districts except in Shahpur, Mianwali, and in parts of Lahore and Multan.

North-West Frontier Province.—Showers have fallen all over the Province during the week and have been beneficial to the standing spring crops. Harvesting of sugarcane is in progress in Bannu; the outturn is below average. The condition of cattle is average in Dera Ismail Khan and good elsewhere. The stocks of food grains and fodder are sufficient. Prices are falling in Dera Ismail Khan but are stationary elsewhere.

Burma.—Slight rain fell in Myitkyina during the week. In Lower Burma threshing and winnowing have been completed in most districts. In Upper Burma ploughing for and sowing of dry weather paddy are nearly completed in four districts and are progressing in others; transplanting also continues. Plucking of cotton is completed in Thayetmyo. Sowing of onions is in progress in Thayetmyo and Magwe and is nearly completed in Pakokku. Reaping of wheat and gram has commenced in Sagaing and continues in Kyaukse and Myingyan. Plucking of tobacco continues in Myingyan and Magwe. The standing crops are in good condition. The price of paddy has risen considerably in Mandalay and Pakokku and slightly in Pegu; it has fallen slightly in Pyapon; and is unchanged elsewhere.

Central Provinces.—The weather has been generally cloudy. Light to moderate showers were received in Sambalpur and in most of the districts of the Jubbulpore, Nerbudda, and Berar divisions. Hailstorms and high winds passed over Saugor, Mandla, Seoni, Narsingpur, Chhindwara, Nagpur, Chanda, Akola, and Amraoti, causing slight damage in the last four districts. The winter crops are generally in good condition and harvesting is in progress. The original reports of damage to the crops from frost appear to have been somewhat exaggerated except in Saugor where it was serious. The outturns range as follows:—Wheat 40 to 130; linseed 30 to 120; and gram 80 to 120; average for the Central Provinces and Berar—wheat 90; and linseed 85. The preparation of land for next sowings has been undertaken in Chhattisgarh and Berar. Scarcity of fodder and water is reported from Amraoti and Damoh and of water in the Katol tahsil of Nagpur. The prices of wheat and gram show a slight tendency to rise.

Assam.—There was slight rain during the week in Cachar, Lakhimpur, and the Lushai Hills, but none elsewhere. Rain is wanted for tea in Kamrup. Pruning of tea and gathering of pulses and mustard are nearly finished. Pressing of sugarcane and ploughing for early and late rice and jute are in progress. Hoeing of tea continues. Plucking of cotton is in progress. The outturn of cotton is generally good, and of sugarcane fair. Tea prospects are generally good. The prospects of linseed and early transplanted rice are good in Sylhet. The prospects of mustard are good in the Surma Valley and Darrang, and fair in other districts. Fodder is insufficient in Cachar and the Khasi and Jaintia Hills. Prices:—Common rice—Silchar 19; Sylhet 18; Dhubri, Gauhati, Tezpur, Nowgong, and Sibsagar 16; and Dibrugarh 14 seers per rupee.

Mysore.—Prices are generally steady. The standing crops are in fair condition in Kadur, Shimoga, and in parts of the Mysore district. The prospects of the season are fair in Bangalore, but indifferent in other parts of the Province. Cattle are healthy. Water and fodder are available except in parts of the Tumkur, Mysore, and Chitaldroog districts, where they are getting scarce.

Coorg.—Threshing of rice is completed. Prices of food grains are stationary. Water and fodder are sufficient.

Hyderabad.—Rainfall—22 cents. The spring harvest is progressing. Late rice weeding continues. Scarcity of fodder is reported from seventeen taluqs and of water from fourteen. Prices—wheat 12¾; coarse rice 8¾, and jowar 20½ seers per rupee.

Rajputana.—Rain fell during the week in Bikanir, Marwar, Jaisalmer, Sirohi, the hill tracts of Mewar, Kotah, Jaipur, Alwar, Bharatpur, and Ajmer varying from one cent in Bikanir to 28 cents in Jaisalmer. The crops have been seriously damaged by frost in Ajmer-Merwara and in most States and also by insects in parts of Tonk. The condition of cattle is generally good except in Jaisalmer and part of Mewar. Fodder is sufficient. Prices are rising in nine States; are falling in three; are steady in three; and are fluctuating in two. The opium crop has been damaged by frost in Jaipur, Kotah, and Todgarh and cotton in Kotah.

Central India.—There was slight rain during the week in parts of Baghelkhand, Bundelkhand, and Malwa, and light showers in parts of Bhopawar but none elsewhere. Agricultural operations are in progress. The standing crops are fair to good in Bhopawar and in the Nimawar and Nimar districts of Indore and bad to fair elsewhere, much injury having been caused by frost. Agricultural stock and pasturage are indifferent to good. Prices are steady in parts of Malwa and Bhopawar; and high or rising elsewhere. The opium crop is in bad condition in Gwalior, Indore, Bhopal and Malwa. Collection continues in Bhopawar.

Kashmir.—The weather is slightly snowy and less cold. Prices are stationary.

Jammu.—Rain fell almost throughout the province during the week. Prices are stationary. Wheat sells from 14 to 25 and maize 24 to 32 seers per rupee. The condition of the standing crops is fair. Fodder is sufficient in Kandhi, but is insufficient in hilly tracts on account of the heavy fall of snow.

Nepal.—Rainfall 0·17. The weather has been fine and cold. The standing wheat crop is doing well. The price of rice is 6¾ seers per rupee.

J. WILSON,

Officiating Secretary to the Government of India.

Statement of Approximate Gross Earnings of Indian Railways.

RAILWAY BOARD.

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total earnings*, audited figures have been used as far as possible.

Railways.	Average earnings per mile per week.		Results of working during 1st-half of year.										Results of working for official year.			
			Mean mileage worked.		Total earnings for week ending		Earnings per mile open for week.		Total earnings from 1st January to		Increase.	Decrease.	Total earnings from 1st April to		Increase.	Decrease.
	During 1st-half of 1904.	During official year 1903-04.	1904.	1905.	27th February 1904.	25th February 1905.	1904.	1905.	27th February 1904.	25th February 1905.			27th February 1904.	25th February 1905.		
State and Guaranteed Railways.	R	R	*Miles.*	*Miles.*	R	R	R	R	R	R	R	R	R	R	R	R
Standard gauge. East Indian	754	689	1,971	1,968	15,14,828	14,93,000	768	759	1,21,61,003	1,23,21,000	1,59,997	...	6,37,17,350	6,91,68,000	54,50,650	...
Bengal Central	177	212	139	139	34,225	35,700	246	257	2,21,395	2,01,000	...	20,398	14,16,239	14,21,000	4,761	...
Bengal-Nágpur (incldg. Raipur-Dhamtari 2' 6")	210	175	1,866	1,958	5,11,745	5,03,000	274	257	32,70,002	36,17,000	3,46,998	...	1,44,99,409	1,71,64,000	26,64,591	...
Great Indian Peninsula system	655	560	1,569	1,569	10,66,129	13,16,000	679	839	85,20,754	92,57,000	6,36,246	...	4,07,41,474	4,37,85,000	30,43,526	...
Agra-Delhi Chord	...	...	...	63	...	3,500	...	50	...	24,000	24,000	...	...	(a)46,000	46,000	...
Indian Midland (incldg. Bhopal-Itársi)	211	182	924	924	1,87,822	1,92,000	203	208	15,69,207	15,02,000	...	67,207	79,19,886	84,16,000	4,96,114	...
Bezwada extn. (East Coast State)	294	260	21	21	4,878	4,900	232	233	39,330	42,700	3,370	...	2,53,113	2,91,000	37,887	...
North Western (incldg. Nowshera-Dargai 2' 6")	337	307	3,266	3,328	11,57,071	11,32,000	354	340	82,47,604	89,45,000	6,97,396	...	4,70,98,754	5,67,17,000	96,18,246	...
Oudh and Rohilkhand (incldg. m. g.)	259	229	1,216	1,240	3,07,653	3,03,000	253	244	22,78,161	23,13,000	34,839	...	1,25,45,466	1,39,09,000	13,63,534	...
Eastern Bengal (incldg. metre and 2' 6")	346	400	898	(b)971	4,39,125	(b)3,87,000	489	399	29,07,896	(b)25,94,000	...	3,13,896	1,72,11,812	(b)1,74,82,000	2,70,188	...
Bombay, Baroda and Central India	736	692	505	504	3,62,170	3,84,000	717	762	27,64,143	30,21,000	2,56,857	...	1,54,25,572	1,63,66,000	9,40,428	...
Madras	303	286	844	845	2,46,511	2,80,000	292	331	19,80,404	19,67,000	...	13,404	1,13,69,781	1,22,24,000	8,54,219	...
" West Coast extension	125	93	56	60	6,903	7,300	123	122	56,095	66,600	10,505	...	2,79,564	3,46,000	66,436	...
" North-East line	201	179	494	495	1,02,240	1,70,000	207	343	7,97,789	11,36,000	3,38,211	...	41,09,768	48,97,000	7,87,232	...
Hardwar-Dehra	168	159	32	32	4,655	4,500	145	141	36,040	35,300	...	740	2,35,557	2,34,000	...	1,557
Metre gauge. Rajputana-Malwa (incldg. Godhra-Rutlam-Nágdá 5' 6")	248	236	1,784	1,817	4,24,801	6,14,000	238	338	37,43,250	46,30,000	8,86,750	...	2,00,41,195	2,21,70,000	21,28,805	...
Pálanpur-Deesa	33	32	17	17	420	600	25	35	3,389	5,400	2,011	...	24,985	27,800	2,815	...
South Indian	211	210	1,124	1,124	2,17,273	2,28,000	193	203	17,41,481	18,31,000	89,519	...	1,11,27,098	1,14,67,000	3,39,902	...
Tinnevelly-Quilon	90	99	50	108	4,459	8,700	89	81	38,189	68,200	30,011	...	1,85,562	3,16,000	1,30,438	...
Tanjore District Board	99	101	99	99	8,458	9,200	85	93	64,443	75,600	11,157	...	3,66,880	4,90,000	1,23,120	...
Southern Mahratta (incldg. Gl-M. Fron. sec.)	148	123	1,165	1,165	1,45,969	1,57,000	125	135	10,83,664	11,41,000	57,336	...	66,21,682	73,33,000	7,11,318	...
Mysore section (Southern Mahratta)	108	102	296	296	35,299	32,900	119	111	2,58,698	2,43,000	...	15,698	14,10,881	14,06,000	...	4,881
Bengal and North-Western	161	149	813	902	1,16,563	1,35,000	143	150	10,76,049	10,42,000	...	34,049	1,10,05,368	1,17,41,000	7,35,632	...
Tirhoot State	246	220	517	565	1,51,779	1,47,000	294	260	10,18,256	10,25,000	6,744	...	(c)	(c)	...	...
Lucknow-Bareilly	143	130	237	237	32,691	34,800	138	147	2,69,528	2,47,000	...	22,528	12,93,831	13,34,000	40,169	...
Assam-Bengal	70	75	740	740	66,353	62,000	90	84	4,75,676	4,70,000	...	5,676	23,20,928	26,93,000	3,72,072	...
Burma	236	204	1,337	1,340	4,21,081	4,12,000	315	307	30,16,011	29,18,000	...	98,011	1,24,89,696	1,33,73,000	8,83,304	...
Jodhpur-Hyderabad (British section)	103	94	124	124	14,147	11,900	114	96	1,14,090	98,300	...	15,790	5,58,713	5,77,000	18,287	...
Nilgiri	349	319	17	17	4,774	6,200	281	365	38,031	39,300	1,269	...	2,55,342	2,65,000	9,658	...
Special gauge. Jorhat	47	57	30	30	1,518	1,800	51	60	10,426	10,700	274	...	81,848	67,600	...	14,248
TOTAL	324	297	22,151	22,698	75,91,540	80,77,00[illegible]	343	356	5,79,01,007	6,08,87,100	[illegible],86,093	...	30,46,07,754	33,57,26,400	3,11,18,646	...
All other Railways.																
Delhi-Umballa-Kalka	217	213	162	162	34,805	33,0[illegible]	215	204	2,46,023	2,48,000	1,977	...	15,07,820	16,[illegible]	62,180	[illegible]
Tarkessur	332	202	22	22	7,0[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Standard gauge.	[illegible]					[illegible]	[illegible]	[illegible]	[illegible]	2,40,023	2,45,000	1,977	...	15,97,820	16,[illegible]0,000	62,180	...
	[illegible]	332	292	22	22	7,053	8,9[illegible]	321	364	58,057	48,200	...	9,857	3,00,268	2,87,000	...	13,268
	South Behar	143	128	79	79	11,755	11,4[illegible]	149	144	87,600	79,000	...	8,600	4,68,989	3,35,000	36,011	...
	Southern Punjab (Delhi-Samasáta)	123	98	425	425	45,441	61,700	107	145	3,63,705	4,39,000	[illegible]5,295	...	19,49,790	24,7[illegible],000	5,22,210	...
	Rájpura-Bhátinda	197	180	107	107	21,804	23,000	204	215	1,70,861	1,57,000	...	13,861	8,94,706	9,17,000	22,294	...
	Ludhiana-Dhuri-Jakhal	80	76	79	79	5,987	6,300	75	80	45,715	50,900	5,185	...	2,84,552	3,23,000	38,448	...
	The Nizam's Guaranteed State	252	237	334	334	91,598	88,100	274	264	6,38,209	6,57,000	18,791	...	36,94,009	39,02,000	2,07,991	...
	Tapti Valley	99	91	155	155	12,220	18 900	79	122	1,30,903	1,39,000	8,097	...	6,56,455	5,89,000	...	67,455
	Petlád-Cambay	98	81	32	33	2,752	4,400	86	133	20,934	26,700	5,700	...	1,20,339	1,45,000	24,661	...
	Nágdá-Ujjain	79	65	34	34	2,825	3,500	83	103	18,025	22,200	3,575	...	1,04,992	1,16,000	11,008	...
	Bina-Goona-Bárán	63	44	148	148	8,992	6,000	61	41	69,575	54,100	...	15,475	3,00,981	3,33,000	32,019	...
	Bhopal-Ujjain	85	70	114	114	8,761	12,300	77	108	68,868	93,800	24,932	...	3,80,949	4,38,000	57,051	...
	Kolar Gold-fields	473	425	10	10	3,728	3,300	373	330	38,969	28,900	...	10,069	1,98,309	2,13,000	14,691	...
Metre gauge.	Rohilkhand and Kumaon (Co.'s sec.)	121	158	66	66	8,359	10,000	127	152	54,821	55,400	579	...	4,81,440	5,04,000	22,560	...
	Noakhali (Bengal)	30	30	35	35	1,147	1,500	33	43	9,258	10,000	742	...	(d) 39,357	51,800	12,443	...
	Mymensingh-Jamalpur-Jagannathganj	73	65	53	51	5,054	3,400	95	67	39,603	24,600	...	15,063	2,13,960	1,87,000	...	26,960
	Bengal-Dooars	148	171	36	36	3,168	5,800	88	161	39,326	35,900	...	3,426	2,89,951	3,15,000	25,049	...
	Bengal-Dooars extensions	62	66	117	117	5,617	6,800	48	58	49,008	57,000	7,992	...	3,35,402	3,71,000	35,538	...
	Dibru-Sadiya	232	232	78	78	18,403	18,900	236	242	1,39,923	1,35,000	...	4,923	8,52,400	8,38,000	...	14,400
	Shoranur-Cochin	115	109	65	65	7,017	7,000	108	108	58,103	53,900	...	4,203	3,32,915	3,51,000	18,085	...
	Ahmedabad-Parantij	74	57	55	55	4,261	4,900	77	89	31,569	30,300	...	1,269	1,44,825	1,64,000	19,175	...
	Ahmedabad-Dholka	58	50	34	34	1,812	2,200	53	65	16,461	16,900	439	...	79,450	90,300	10,850	...
	The Gaekwar's railway	70	62	134	134	7,785	10,100	58	75	65,930	85,000	18,070	...	3,79,964	4,33,000	53,036	...
	Kolhápur	108	88	29	29	2,596	3,400	90	117	22,123	23,500	1,377	...	1,18,602	1,28,000	9,398	...
	Yesvantpur-Mysore Fron. sec. (incldg. M. Nanjangúd)	107	85	67	67	5,919	9,300	88	139	43,016	68,000	24,984	...	2,60,324	3,94,000	1,33,676	...
	Birur-Shimoga	39	33	38	38	1,709	1,700	45	45	11,971	11,100	...	871	57,772	60,000	2,228	...
	Hyderabad-Gódávari Valley	120	108	392	392	39,241	69,700	100	178	3,04,182	4,64,000	1,59,818	...	19,64,223	21,15,000	1,50,777	...
	Bhavnagar-Gondal-Junágad-Porbandar	103	95	334	334	42,387	40,300	127	121	3,17,449	2,99,000	...	18,449	14,80,149	16,62,000	1,81,851	...
	Jetalsar-Rajkot	88	75	46	46	4,144	5,100	90	111	34,301	43,000	8,699	...	1,61,401	1,69,000	7,599	...
	Jamnagar	52	53	54	54	2,920	2,600	54	48	22,520	19,300	...	3,220	1,34,977	1,25,000	...	9,977
	Dhrángadrá	49	40	21	21	729	800	35	38	6,450	7,500	1,050	...	39,966	45,400	5,434	...
	Jodhpur-Bikaner	70	59	700	709	47,857	49,900	68	70	4,20,411	4,24,000	3,589	...	19,64,170	21,79,000	2,14,830	...
	Udaipur-Chitor	46	51	67	67	3,882	3,200	58	48	30,707	20,800	...	9,967	1,58,393	1,22,000	...	36,393
Special gauge.	Darjeeling-Himalayan	395	366	51	51	18,669	14,000	366	274	1,27,576	1,09,000	...	18,576	8,86,247	9,19,000	32,753	...
	Kalka-Simla	163	108	59	59	4,134	8,000	70	136	34,406	60,000	25,594	...	(e) 66,458	5,79,000	5,12,542	...
	Cooch Behar	99	73	34	34	2,144	2,400	63	71	19,055	17,300	...	1,755	1,17,803	1,14,000	..	3,803
	The Gaekwar's Dabhoi	72	59	88	95	4 929	8,900	56	94	35,460	51,300	15,840	...	2 34,790	2,86,000	51,210	...
	Rajpipla	29	24	37	37	850	1,100	24	30	6,879	8,100	1,221	...	40,091	45,300	5,209	...
	Morvi	80	63	94	94	6,281	7,500	67	80	47,497	59,100	11,603	...	2,80,827	3,40,000	59,173	...
	Barsi	180	141	22	22	4,013	4,500	182	205	31,036	31,300	264	...	1,37,080	1,43,000	5,920	...
	TOTAL	120	107	4,507	4,522	5,12,788	5,82,900	114	129	39,78,205	42,64,100	2,85,895	...	2,22,05,156	2,46,30,800	24,25,644	...
	GRAND TOTAL	290	263	26,658	27,220	81,04,328	86,59,900	304	318	6,18,79,212	6,51,51,200	32,71,988	...	32,68,12,910	36,03,57,200	3,35,44,290	...

(a) From 15th November 1904 to 25th February 1905.

(b) Includes the Brahmaputra-Sultanpur and Ranaghat-Krishnagar Light railways purchased by the State on the 1st April and 1st July 1904, respectively.

(c) Included with the Bengal and North-Western railway.

(d) From 15th May 1903 to 27th February 1904.

(e) From 9th November 1903 to 27th February 1904.

A. R. JACOBSON,
for Secretary, Railway Board.

Calcutta, the 9th March 1905.

GOVERNMENT OF INDIA

FINANCE DEPARTMENT

Total Gross Indian Sea and Land Customs Revenue (excluding Salt Revenue)

[In thousands of Rupees]

	In the eleven months, April to February, of									
	1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05
SEA CUSTOMS										
Imports										
Special Import Duties										
Arms, ammunition, and military stores	3,10	3,37	3,25	3,11	2,90	2,58	3,26	3,28	3,17	3,81
Liquors—										
Ale, beer, porter, cider and other fermented liquors	1,72	1,73	1,62	1,85	1,82	1,85	2,09	2,19	2,30	2,59
Spirits and liqueurs	54,18	53,90	54,83	57,91	58,91	58,32	59,16	63,20	68,21	69,24
Wines	4,09	3,73	3,34	3,46	3,24	3,28	3,19	3,60	3,46	3,38
Opium	4	3	4	3	3	2	3	3	3	3
Petroleum	37,50	38,12	45,78	42,49	39,05	42,82	49,30	49,13	39,41	42,01
Sugar (countervailing duties, 1899)	—	—	—	—	7,71	18,87	34,85	16,85	2,11	11
Sugar (countervailing duties, 1902)	—	—	—	—	—	—	—	3,26	19	9
General Import Duties										
Articles of food and drink (excluding sugar)	14,50	13,38	13,38	12,95	13,25	14,98	13,96	13,26	14,21	16,51
Sugar (ordinary duties)	14,02	14,03	21,52	19,19	16,63	27,11	28,75	22,95	26,83	29,85
Chemicals, drugs, medicines and narcotics, and dyeing and tanning materials	9,41	8,41	9,61	9,80	9,08	9,88	10,97	10,84	12,55	12,53
Cotton Manufactures—										
Piece goods, grey	55,35	46,73	40,43	41,71	43,94	44,16	46,67	47,36	41,02	51,13
" white	19,58	18,58	16,62	15,48	16,66	18,22	25,37	15,17	18,38	25,17
" coloured	21,19	18,60	12,74	17,59	21,38	18,28	22,02	20,34	25,10	28,76
Other goods	13,78	1,62	1,43	1,70	2,55	2,34	2,59	2,13	3,38	4,69
Metals and Manufactures of—										
Silver, bullion and coin	28,49	29,04	38,74	27,01	21,38	11,25	28,11	31,76	35,01	38,42
Other metals and manufactures of metals	22,64	18,68	20,48	18,05	15,04	19,92	21,25	27,29	30,37	32,20
Oils (excluding petroleum)	79	1,19	2,31	1,57	1,21	1,40	1,74	1,29	84	89
Manufactured articles	48,87	47,59	40,77	44,81	49,26	53,29	56,56	55,22	64,25	74,87
Raw materials and unmanufactured articles	10,72	8,21	7,74	7,93	4,95	9,22	8,64	8,11	8,47	9,19
Total Imports	3,60,27	3,27,24	3,34,63	3,26,64	3,29,00	3,57,79	4,18,51	4,00,26	3,99,29	4,45,47
Excise duty on cotton goods	6,09	10,15	10,63	12,74	11,94	10,65	15,83	16,34	18,40	20,45
Export Duties—										
Rice and rice-flour	75,98	60,65	55,92	84,43	73,17	70,71	74,25	1,03,47	99,84	1,07,89
Land Customs and Miscellaneous	5,20	5,76	6,70	5,35	6,56	7,03	7,81	7,77	8,44	8,91
GRAND TOTAL	4,47,54	4,03,80	4,07,88	4,29,16	4,20,67	4,46,18	5,16,40	5,27,84	5,25,97	5,82,72
Provincial distribution of Imports and Exports										
Bengal — Imports	1,36,87	1,23,01	1,17,65	1,22,77	1,33,98	1,41,96	1,53,74	1,46,08	1,37,78	1,58,20
Bengal — Exports	18,71	12,18	11,35	19,77	19,06	19,38	14,42	15,23	16,24	18,69
Bombay — Imports	1,45,10	1,34,59	1,38,37	1,29,21	1,16,43	1,22,70	1,53,78	1,55,28	1,56,49	1,69,33
Bombay — Exports	2,71	2,38	2,50	3,27	2,39	2,69	2,37	3,07	2,30	2,19
Sind — Imports	20,28	2 ,41	23,53	20,20	24,75	32,27	46,30	35,19	29,64	35,44
Sind — Exports	62	53	76	1,51	1,06	1,00	1,95	1,30	1,31	1,66
Madras — Imports	31,83	35,18	29,53	26,19	27,84	29,50	35,12	31,62	36,83	39,43
Madras — Exports	3,86	7,09	7,07	4,19	5,17	2,51	5,37	6,74	8,92	6,55
Burma — Imports	26,19	22,65	25,55	28,27	26,00	31,36	29,27	29,09	38,55	43,07
Burma — Exports	50,08	38,47	34,24	55,69	45,29	45,13	50,14	77,13	71,07	78,80

J. A. ROBERTSON
Director-General of Statistics

W. S. MEYER
Secretary to the Government of India

Calcutta, March 6, 1905

No. 75 R. Stat.

RAILWAY BOARD.

Calcutta, the 23rd February 1905.

Progress in the introduction of, and results of working, the automatic vacuum brake on railways in India, during the six months ended the 30th June 1904, tables Nos. I and II.

Read again—

Government of India letter No. 62 R. Stat., dated the 19th October 1891.
Government of India letter No. 424 R. Stat., dated the 21st October 1896.
Government of India letter No. 225 R. Stat., dated the 19th June 1903.

ORDER.—Ordered, that tables Nos. I and II be forwarded, for information, to the Local Governments and Administrations, and to the officers noted in the margin.

- The Governments of Madras, Bombay, Bengal, the United Provinces of Agra and Oudh, the Punjab and Burma.
- The Honourable the Chief Commissioners of the Central Provinces and Assam.
- The Honourable the Resident at Hyderabad.
- The Honourable the Resident in Mysore.
- The Honourable the Agents to the Governor General for Rajputana, Central India and Baluchistan.
- The Honourable the Agent to the Governor General and Chief Commissioner of the North-West Frontier Province.
- The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow and Assam.
- The Managers, North-Western, Oudh and Rohilkhand and Eastern Bengal State railways.

Ordered, also, that copies be forwarded for the information of His Majesty's Government.

Further that this order, with the tables, be published in the Supplement to the *Gazette of India*.

A. R. JACOBSON,
for *Secretary, Railway Board.*

Documents accompanying.

Tables Nos. I and II, showing the railways on which the automatic vacuum brake was in use, the number and proportion of rolling-stock fitted with the brake, the progress made in fitting stock since the previous half-year, and the results of working the brake during the six months ended the 30th June 1904.

Enclosure to the Railway Board's letter No. 75 R. Stat. of 1905.

Progress in the introduction of, and results of working, the automatic vacuum brake on railways in India, during the six months ended the 30th June 1904, tables Nos. I and II.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 18, 1905.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 26th September 1904.

From the 12th November next till further notice, the complete *Gazette of India* will be published at Calcutta. After the 5th November all Notifications and other matter intended for publication in the Gazette should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901 :—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's Gazette, and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's Gazette. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next Gazette."

J. P. HEWETT,
Secretary to the Government of India.

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J. J. MEIKLE,
Officiating Publisher, Gazette of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

INVENTIONS and DESIGNS.

Calcutta, the 16th March 1905.

NOTIFICATIONS.

No. 962 P.—APPLICATIONS in respect of the under-mentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act during the week ending 11th March 1905:—

No. 115 of 1905.—William Henry Walters, assistant in the Great Eastern Hotel, of 2/2, Weston Street (off Bentinck Street), Calcutta. *Improvements in life-buoys and the like.*

No. 116 of 1905.—John Prothero Davies, engineer, of 19, Fawe Park Road, Putney, England. *Improvements in and relating to water tube boilers.*

No. 117 of 1905.—Frank Eustace Wilkins Bowen, engineer, of 6, Newcastle Street, Farringdon Street, London, England. *Improvements in explosives.*

No. 118 of 1905.—Frank Eustace Wilkins Bowen, engineer, of 6, Newcastle Street, Farringdon Street, London, England. *Improvements in explosives.*

No. 119 of 1905.—Henry Livingstone Sulman and Hugh Fitzalis Kirkpatrick-Picard, metallurgists, both of 44, London Wall, London, England, and John Ballot, merchant of 62, London Wall, London, England. *Improvements in the separation of metalliferous minerals from gangue.*

No. 120 of 1905.—Cosmo Kendall, mining engineer, of Abbotsleigh, Church Road, Upper Norwood, in the county of Surrey, England. *Improvements in or pertaining to the separation of graphitic substance from associated rocky matter or gangue.*

No. 121 of 1905.—Donald Clark, metallurgist, of Bairnsdale, in the State of Victoria, Commonwealth of Australia. *An improved process for the separation of gold from silver and other metals and metallic substances with which it is commonly associated in slimes and in precipitates on zinc, or other metals or substances.*

No. 122 of 1905.—Jean Marie Andre Faure, engineer, of 21, Place du Champ de Foire, Limoges (Haute Vienne), France. *Improvements in machines for decorticating ramie and other fibrous plants.*

No. 123 of 1905.—Nur Din, Suraj Din, gun-smiths of Lahore city, and William Henry Privett, retired Inspector of Police, also of Lahore. *Invention for facilitating the working of Persian wheels in drawing water from wells.*

No. 124 of 1905.—The South African Remedy for Piles Syndicate, Limited, manufacturers, of Strathearn House, Rissik Street, Johannesburg, South Africa. *Medicine for the cure of piles, hæmorrhoids and complaints of a like nature.*

No. 125 of 1905.—Ardeshir Temulji Mirza, mechanical engineer, Jamnagar, Kathiawar, Bombay Presidency. *Improved automatic sluice gate.*

No. 126 of 1905.—Henry Colbeck Michell, manufacturer, of 35, Queen Victoria Street, in the city of London. *Improved manufacture of non-conducting coverings, blocks and slabs suitable for covering steam pipes, boilers and the like and for other purposes.*

No. 127 of 1905.—The Westinghouse Brake Company, manufacturers, of 82, York Road, King's Cross, London, England. *Improvements in vacuum brakes for railway and like vehicles.*

No. 128 of 1905.—Henry Holmes Jellett, district engineer, Bengal-Nagpur Railway, Kharagpur, British India. *Improvements in centrings for arches and the like.*

No. 129 of 1905.—Charles W. Merrill, metallurgical engineer, of Lead, South Dakota, in the United States of America. *Pressure filter and process for removing solid, semi-solid or unfilterable material from the containers thereof.*

No. 130 of 1905.—Herbert John Grimwade, Secretary to a Public Company, of 60, Aldermanbury, in the city of London. *Improvements in means for securing nuts, bolts, screws and the like.*

No. 131 of 1905.—Guy P. Boys, Barrister-at-Law, of 1, Edmonstone Road, Allahabad. *Invention for the carrying and keeping of cartridges, entitled "The Comes' Cartridge Magazine."*

No. 132 of 1905.—Fredrick Shirtliff, Engineer, of Messrs. Burn & Co., Ltd., Howrah. *Improvements in machines for decorticating and cleaning fibrous plants.*

No. 963 P.—SPECIFICATIONS of the under-mentioned inventions have been filed under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act, and copies have been sent to the Governments of Madras, Bombay, and Burma, and the Director of the Department of Land Records and Agriculture, North-Western Provinces and Oudh. These and other specifications are open to public inspection, from 11 A.M. to 3 P.M. at the Secretary's office (Imperial Secretariat, Government Place, West, Calcutta), on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying :—

No. 143 of 1904.—William Leslie, sole proprietor of the firm of W. Leslie and Company, metal merchants, of 2, Chowringhee Road, Calcutta. *An improved portable water tank.* (Specification filed 28 February 1905.)

No. 273 of 1904.—Nawab Hozoor Meerza, gentleman, of the Palace, Murshidabad, Bengal. *Improvements in a single line overhead wire way or a monorail system.* (Specification filed 6 March 1905.)

No. 522 of 1904.—John Jackson, engineer of 232, St. Johns Street, Clerkenwell, in the county of London, England. *Improvements in spring wheels for railway, tramway and road vehicles and cycles.* (Specification filed 3 March 1905.)

No. 964 P.—THE fees prescribed in the fourth schedule to the Inventions and Designs Act of 1888 have been paid for the continuance of exclusive privilege in respect of the under-mentioned inventions for the periods shown against each :—

No. 306 of 1892.—Rudolf Diesel. *A process for producing motive work from the combustion of fuel.* (From 19 April 1905 to 19 April 1906.)

No. 13 of 1893.—William Bull. *Improvement in the burning of bricks and tiles.* (From 13 March 1905 to 13 March 1906.)

No. 392 of 1897.—Magnus Swenson. *Cotton bales and method of and apparatus for making the same.* (From 5 March 1905 to 5 March 1906.)

No. 339 of 1898.—Francis Hugh Fox. *Improvements in the methods of constructing putties or leg bandages in combination with spats.* (From 7 March 1905 to 7 March 1906.)

No. 473 of 1898.—Allibhoy Vallijee & Sons. *An improved tin ice box.* (From 14 April 1905 to 14 April 1906.)

No. 34 of 1899.—Allibhoy Vallijee & Sons. *An improved Ladies' airtight hat box.* (From 25 March 1905 to 25 March 1906.)

No. 195 of 1899.—Dadabhoy Pestonjee Mistry. *An improved feeding device for cotton gins.* (From 31 March 1905 to 31 March 1906.)

No. 283 of 1899.—Gerhard Ditmar. *Improvements in storm lanterns.* (From 5 March 1905 to 5 March 1906.)

No. 284 of 1899.—Oxyliquit Gesellschaft Mit Beschrankter Haftung. *A new explosive compound.* (From 17 March 1905 to 17 March 1906.)

No. 285 of 1899.—Srikrishna Joshi. *The utilization of solar heat for culinary, industrial and other purposes.* (From 15 March 1905 to 15 March 1906.)

No. 359 of 1899.—General Electrolytic Parent Company, Limited. *Improvements in or connected with electrical conductors and anodes for electrolytic and similar purposes.* (From 17 March 1905 to 17 March 1906.)

No. 365 of 1899.—Allibhoy Vallijee & Sons. *An improved tin despatch box.* (From 28 April 1905 to 28 April 1906.)

No. 395 of 1899.—Rudolf Diesel. *Improvements in or relating to internal combustion engines.* (From 4 April 1905 to 4 April 1906.)

No. 432 of 1899.—James Ernest Hickmott. *An improved method of constructing the pans of lime or soorkey mills.* (From 22 December 1905 to 22 December 1906.)

No. 170 of 1900.—Bomonjee D. Pudumjee. *The triplex lamp for carriages, cycles and other vehicles.* (From 19 January 1905 to 19 January 1906)

No. 288 of 1900.—Washington Licht-Gesell-Schaft. *Petroleum incandescence lamps heated from a branched off part of the mixture of vapour and air.* (From 6 March 1905 to 6 March 1906.)

No. 965 P.—WHEREAS the inventors of the under-mentioned inventions have respectively failed to pay within the time limited in that behalf by the fourth schedule to the Inventions and Designs Act of 1888 the fees hereinafter respectively mentioned, it is hereby notified that under the provisions of section 8, sub-section (2), of the said Act, the exclusive privilege of making, selling, and using the said inventions in British India, and of authorising others so to do, has ceased:—

No. 124 of 1900.—The Electric Fog Signal Syndicate, Limited. *Improvements in explosive signalling apparatus for railways.* (Specification filed 6 December 1900.)

No. 126 of 1900.—Francis James Olsen and Edward Henry Whitmore. *Improved apparatus for filtering water.* (Specification filed 6 December 1900.)

No. 151 of 1900.—Edward Charles Frederick Otto and Edward Charles Frederick Otto Junior. *Improvements in brake or retarding mechanism.* (Specification filed 6 December 1900.)

No. 162 of 1900.—David Decimus Coath. *Improved method of constructing artesian or tube wells.* (Specification filed 4 December 1900.)

No. 181 of 1900.—Charles Hamblin Hewer. *Improvements in railway couplings.* (Specification filed 6 December 1900.)

No. 184 of 1900.—James Couston and James Finlayson. *A pipe joint caulking machine usable also as a pipe cutter.* (Specification filed 5 December 1900.)

No. 185 of 1900.—Husson's Safety Acetylene Syndicate. *Improvements in Acetylene generators.* (Specification filed 5 December 1900.)

No. 262 of 1900.—Axel Petersen. *Improvements in locks.* (Specification filed 5 December 1900.)

No. 276 of 1900.—David Decimus Coath. *Improvements in air-lifts for artesian wells.* (Specification filed 4 December 1900.)

No. 299 of 1900.—Rezau Saymin Tramble. *Improvements in chain pumps.* (Specification filed 3 December 1900.)

No. 370 of 1900.—Pratapacandra Ghosa. *Heating water in tanks, tubs and other reservoirs with the least difficulty and delay.* (Specification filed 8 December 1900.)

No. 406 of 1900.—The Cotton Seed Oil Syndicate, Limited. *Improvements in or relating to the bleaching of oils and fats.* (Specification filed 7 December 1900.)

Fee in respect of the continuance of an exclusive privilege—

4 (*a*) After the filing of the specification and before the expiration of the fourth year from the date of the filing thereof—

The sum of R50 for each of the above inventions.

No. 316 of 1899.—Elias Bernard Koopman. *Improvements in apparatus for exhibiting a succession of pictures giving them an appearance of motion and coin freed mechanism therefor.* (Specification filed 7 December 1899.)

No. 352 of 1899.—Wright's Taper-Roller Bearings Syndicate, Limited. *Improvements in or relating to anti-friction or roller bearings.* (Specification filed 8 December 1899.)

No. 353 of 1899.—Wright's Taper-Roller Bearings Syndicate, Limited. *Improvements in or relating to bearing for marine propeller shafts.* (Specification filed 8 December 1899.)

No. 354 of 1899.—Wright's Taper-Roller Bearings Syndicate, Limited. *Improvements in or relating to vehicle hubs and their bearings.* (Specification filed 8 December 1899.)

Fee in respect of the continuance of an exclusive privilege—

4 (*b*) After the expiration of the fourth year and before the expiration of the fifth year from the date of filing of the specification.

The sum of R50 for each of the above inventions.

No. 313 of 1896.—Julius Stockhausen. *Improvements in the manufacture of aci d neutral and basic gelatinous soaps.* (Specification filed 8 December 1896.)

Fee in respect of the continuance of an exclusive privilege—

4 (*e*) After the expiration of the seventh year and before the expiration of the eighth year from the date of the filing of the specification.

The sum of R50 for the above invention.

NOTICES.

All communications relating to Act V (the Inventions and Designs Act) of 1888 should be addressed to the "Secretary to the Government of India, Department of Revenue and Agriculture (PATENTS BRANCH), CALCUTTA."

The Office of the Secretary under the Inventions and Designs Act, 1888, will in future be open for the transaction of business from 11 A.M. to 3 P.M. on all days, except Sundays and gazetted holidays.

The Government of India are advised that, as trade marks are not " designs " within the meaning of the Act, they cannot be registered under Part II.

The fees payable under the fourth and sixth schedules are now collected in cash and applicants are warned that they must be responsible for any delay in cashing cheques.

Cheques and money orders will only be accepted if made payable *at Calcutta* to the Secretary under the Inventions and Designs Act.

Copies of the weekly notifications, and of the quarterly lists, of applications and specifications filed in the Secretary's office are now on sale to the public at one anna and eight annas a copy, respectively.

Attention is requested to the rules made by the Government on the 10th October 1895 in regard to the preparation of applications, specifications, and drawings.

All applications made under the Inventions and Designs Act, V of 1888, will from this date (December 19th, 1896) lie in the visitors' room of the Patents Office for ten days from the date of the *Gazette of India* in which their filing may have been notified: or, if the tenth day is a holiday, till the evening of the office day next following.

At the time of delivering or sending an application for leave to file a specification, the applicant shall cause a duplicate copy of the application to be delivered or sent therewith to the Secretary.

The Inventions and Designs Act (V of 1888), with the notifications and rules issued under its provisions and the notices of the office of Inventions and Designs, to which is added an explanatory memorandum for the guidance of persons applying for protection of Inventions and Designs. Royal 8vo volumes, paper cover, 13 annas or 1*s.* 1*d.* Postage extra. To be had of the Superintendent, Government Printing, 8, Hastings Street, Calcutta, or of the Superintendent, Patents Branch, Revenue and Agriculture Department, Government Place, West, Calcutta.

H. G. GRAVES,
Secretary under the Inventions and Designs Act, V of 1888.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 14th March 1905.

LIABILITIES.	R a. p.	R a. p.	ASSETS.	R a. p.	R a. p.
Capital paid up		2,00,00,000 0 0	Government Securities		1,12,65,082 1 11
			Other authorised Investments		82,75,026 5 8
Reserve Fund		1,32,00,000 0 0	Loans on Government and other authorised Securities		3,87,46,965 9 5
Public Deposits at Head Office	86,75,445 13 9	1,63,16,055 15 7	Accounts of Credit on Government and other authorised Securities		2,18,62,719 9 9
Public Deposits at Branches	76,40,610 1 10		Bills discounted and purchased		3,58,28,453 15 3
			Balances with other Banks		9,07,611 5 2
			Bullion		213 0 8
			Dead Stock		18,11,735 0 7
			Stamps		14,004 2 2
			Sundries		13,39,831 0 10
Other Deposits at Head Office and Branches		10,43,95,530 6 4			12,00,51,642 3 5
Bank Post Bills, etc.		15,76,451 8 8	Cash and Currency Notes at Head Office	*2,20,77,000 2 11	3,79,32,046 10 10
Sundries		24,95,650 15 8	Cash and Currency Notes at Branches	†1,58,55,046 7 11	
RUPEES		15,79,83,688 14 3	RUPEES		15,79,83,688 14 3

* Includes Sovs. and ½ Sovs., value R 78,840 0 0
† Do. do. do. „ 2,03,505 0 0
R2,82,345 0 0

By order of the Directors,

BANK OF BENGAL;
Calcutta, the 16th March 1905.

H. F. FRESHWATER,
Chief Accountant.

W. D. CRUICKSHANK,
Secretary and Treasurer.

Rate for Demand Loans 8 per cent.
Percentage 30·39.

PURE SULPHATE OF QUININE AND SULPHATE OF CINCHONIDINE

Manufactured at the Bengal Government Cinchona Plantation.

From 1st April 1904 the price of these articles will be as follows:—

Quinine	1-pound tin,	R16,	or post-free,	R16-8
	½ „	R8,	„	R8-6
	¼ „	R4,	„	R4-6
Cinchonidine	1 „	R12,	„	R12-8
	½ „	R6,	„	R6-6
	¼ „	R3,	„	R3-6

Analysis shows these articles to be of the purest manufacture; and they are guaranteed to be free from wilful admixture with the inferior alkaloids. They are for sale only to Government officers, and only for cash, and may be had from the Superintendent, Botanic Garden, Sibpur, near Calcutta. Cinchonidine can also be purchased by dealers at the following rates:—

1 lb tin	R18	or post-free	R18-8.
½ lb „	R9	„	R9-6.
¼ lb „	R4-8	„	R4-14.

TELEGRAPH DEPARTMENT.

REGISTERED TELEGRAPH ADDRESSES.

It is notified that a list of the full and the abbreviated addresses of firms and individuals who desire them to be published will be found in Sections XI (A) and XI (B) of the Indian Telegraph Guide, January 1905 issue, which may be purchased at any Government Telegraph Office or from the Superintendent, Check Office, Calcutta. Price four annas.

NOTIFICATIONS.

Calcutta, the 11th March 1905.

No. 73.—Mr. J. C. Shields, Assistant Superintendent of Telegraphs, 2nd grade, was placed on special duty in America for a period of 2 months and 28 days from the 3rd September 1904 to the 30th November 1904, both days inclusive.

The 14th March 1905.

No. 74.—With reference to Telegraph Department Notification No. 42, dated the 25th of April 1904, it is hereby notified that Mr. R. Elrington, Superintendent, 1st grade, has been granted, by His Majesty's Secretary of State for India, an extension of furlough for six months, with effect from the forenoon of the 17th April 1905.

S. H. C. HUTCHINSON,
Director-General of Telegraphs.

The 16th March 1905.

No. 75.—Offices reported opened and closed during the week ending 11th of March 1905:—

Name of Office.	Where situated.	Date.	REMARKS.
	Government Telegraph Offices.		
Jamner	Bombay	1st March	Opened.
Shahdol	Central Provinces	10th March	Ditto.
	Railway Telegraph Offices.		
Dhamara Ghat	Bengal and North-Western Railway	1st March	Opened.
Saharsa	Ditto	1st March	Ditto.
Supaul	Ditto	1st March	Ditto.

A. L. H. PALMER,
Officiating Director, Traffic Branch.

GOVERNMENT CINCHONA FEBRIFUGE.

Cinchona Febrifuge can be purchased by all Government officers, wholesale buyer taking *five pounds* and upwards at a time, and the General Public, from the Superintendent, Botanic Garden, Calcutta, at the following rates:—

	Government officers.	General public.	Postage extra.
	R	R	Annas.
1-pound tin	7-8	9	8
½ "	3-12	4-8	6
¼ "	1-14	2-4	4

SURVEY OF INDIA.

NOTIFICATIONS.

Calcutta, the 15th March 1905.

No. 72.—Captain G. A. Beazeley, R.E., Deputy Superintendent, 2nd grade, having continued on deputation under the War Office up to the 26th December 1904, the reversions and temporary promotions notified in Notifications Nos. 51 and 53, dated 3rd November 1904, are hereby cancelled.

No. 73.—Captain G. A. Beazeley, R.E., Deputy Superintendent, 2nd grade, having reverted to the Survey of India, the following reversions are made from the 27th December 1904 :—

Captain A. Mears, I.A., Officiating Deputy Superintendent, 2nd grade, to revert to his substantive appointment of Assistant Superintendent, 1st grade.

Lieutenant L. C. Thuillier, I.A., Officiating Assistant Superintendent, 1st grade, to revert to his substantive appointment of Assistant Superintendent, 2nd grade.

No. 74.—The following temporary promotions are made, with effect from the 27th February 1905, *vice* Captain G. A. Beazeley, R.E., Deputy Superintendent, 2nd grade, on furlough :—

Captain H. Mears, I.A., Assistant Superintendent, 1st grade, to officiate as Deputy Superintendent, 2nd grade.

Lieutenant L. C. Thuillier, I.A., Assistant Superintendent, 2nd grade, to officiate as Assistant Superintendent, 1st grade.

J. R. HOBDAY, Colonel, I.A.,
Officiating Surveyor, General of India

OFFICE OF DIRECTOR-GENERAL, ARMY REMOUNT DEPARTMENT.

NOTIFICATION.

FURLOUGH AND LEAVE.

Simla, the 2nd March 1905.

The undermentioned officer of the Army Remount Department is granted leave to proceed out of India on medical certificate under the leave rules for the Indian Army, the specified period to count from the date of being struck off duty:—

Captain Archibald Campbell Stewart, 10th Superintendent, Army Remount Department, for one year, with effect from the 14th January 1905. Pension service thirteenth year commenced on the 27th January 1905.

H. GOAD, Colonel,
Director-General, Army Remount Department

THE HONOURABLE THE RESIDENT IN MYSORE.

NOTIFICATIONS.

KOLAR GOLD FIELD RIFLE VOLUNTEERS

Bangalore, the 8th March 1905.

No. 1350.—Captain Daniel Gill Jenkins is transferred to the Supernumerary list, with effect from the 20th February 1905.

No. 1353.—Under section XLIX of Act No. 1 of 1865 (Bombay Survey and Settlement Act) as applied to the Civil and Military Station of Bangalore by and under the authority of the Notification of the Government of India in the Foreign Department, No. 2252-I., dated the 7th August 1883, the Resident in Mysore is pleased to extend the provisions of the said Act to the Survamanyam Inam village of Nilsandra situate within the limits of the said station.

By order,
R. M. KING,
First Assistant Resident.

The 13th March 1905.

No. 1526.—In exercise of the powers conferred by sections 6 and 9 respectively of the Indian Christian Marriage Act, 1872 (XV of 1872, as modified by Act II of 1891), and which have been delegated to him by the Governor-General in Council under section 86 of the Act by Foreign Department Notification No. 3747-I B., dated the 1st October 1897, the Hon'ble the Resident in Mysore is pleased :—

(*a*) to grant a license to the Reverend M. Tindale, of the Methodist Episcopal Church, Bangalore, to solemnise marriages within the territories of Mysore including the Civil and Military Station of Bangalore, and

(*b*) to grant a license to the said Reverend M. Tindale authorising him to grant certificates of marriage between Native Christians within the said territories.

The powers hereby conferred are to be exercised only so far as regards Christian subjects of His Majesty.

No. 1527.—Whereas by the Notification of the Government of India in the Foreign Department, No. 2252-I., dated the 7th August 1883, the Indian Christian Marriage Act, 1872, was, with certain modifications, declared to apply to the Civil and Military Station of Bangalore, so far as regards marriages between persons, one of whom is a Native Christian subject of Mysore, and neither of whom is a Christian British subject.

In exercise of the powers conferred by sections 6 and 9 respectively of the Act, the Hon'ble the Resident in Mysore is pleased—

(*a*) to grant a license to the Reverend M. Tindale, of the Methodist Episcopal Church, Bangalore, to solemnise marriages within the territories included in the Civil and Military Station of Bangalore ; and

(*b*) to grant a license to the said Reverend M. Tindale to grant certificates of marriage within the territories included in the Civil and Military Station of Bangalore between Native Christians, one of whom is a Native Christian subject of Mysore, and neither of whom is a Christian subject of His Majesty.

By order,

PINNHEIRO,

For First Assistant to the Hon'ble the Resident in Mysore.

EASTERN BENGAL STATE RAILWAY.

NOTIFICATION.

Calcutta, the 13th March 1905.

No. 4.—Mr. W. H. Gelling, Assistant Engineer, 1st grade, is granted, under articles 233 (*ii*), 263 and 316 of the Civil Service Regulations, privilege leave for two months and 25 days, combined with special leave for three months and five days, with effect from 25th April 1905, or such subsequent date as he may avail himself of it.

J. MANSON,

Manager.

REPORTS OF DESERTIONS

Report of a Deserter or Absentee without leave from the 2nd Battalion, West Riding Regiment of Foot, dated at Dinapore, this 13th day of March 1905.

Number, Rank, and Name—4038, Private Frank Baxter.
Age—31 years.
Height—5 feet 9 inches.
Colour of—Complexion, fresh ; hair, red ; eyes, grey.
Trade—Millhand.
Date of enlistment—15th December 1893.

Place of enlistment—Bradford.
Parish and County in which born—Bradford.
Date of desertion or absence—12th March 1905.
Place of desertion or absence—Dinapore.
Marks—Scar on left arm.
Under 6 years' service.

F. H. MARSHALL, Lieut.-Colonel,

Commanding 2nd West Riding Regiment.

U B

Report of a Deserter or Absentee without leave from the 2nd Battalion, West Riding Regiment of Foot, dated at Dinapore, this 13th day of March 1905.

Number, Rank, and Name—6554, Private James William Morris.
Age—23 years.
Height—5 feet 6 inches.
Colour of -Complexion, fresh; hair, brown; eyes, grey.
Trade—Collier.
Date of enlistment—28th November 1900.
Place of enlistment—Halifax.
Parish and County in which born—Keckmondwike, Yorkshire.
Date of desertion or absence—12th March 1905.
Place of desertion or absence—Dinapore.
Marks—Scar tip 3rd finger.
Under 5 years' service.

F. H. MARSHALL, Lieut.-Colonel,
Commanding 2nd West Riding Regiment.

NOTICE.

It is notified for public information that, with effect from the 1st April 1905, the following changes will be made in the method of publishing the daily telegram issued by the Meteorological Department of the Government of India which gives a summary of the weather of the previous day and a brief forecast for the following twenty-four hours:—

(1) The length of the telegrams will be materially shortened by the omission of details of purely scientific interest.

(2) The telegrams instead of being despatched from Simla about 2 P.M. as hitherto will be despatched about an hour and-a half earlier.

(3) Telegrams to newspapers and Government officers instead of being treated as 'ordinary' as heretofore will in future be dealt with as 'urgent.'

(4) At important places to which the telegram is separately despatched, a copy of the telegram will, on receipt, be posted up at the Telegraph Office for public information.

(5) In place of the present practice by which the telegram is sent free of charge to certain selected newspapers, it will now be supplied on payment to any newspaper in India which is willing to subscribe. The charge for any newspaper, private individual or association willing to subscribe will be :—Monthly R10. Daily 6 annas.

(6) Applications for these telegrams should be addressed to the Meteorological Reporter to the Government of India, Simla.

DIRECTOR OF RAILWAY CONSTRUCTION.

NOTIFICATION.

Calcutta, the 16th March 1905.

No. 7.—Mr. H. L. Battersby, Assistant Engineer, 2nd grade, is granted privilege leave for three months, combined with special leave for three months under Articles 233 and 316 of the Civil Service Regulations, with effect from the 19th April 1905, or such subsequent date as the leave may be availed of.

E. I. SHADBOLT,
Offg. Director of Railway Construction.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 4th December 1901.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen.
5. Press workers.
6. Photo-Mechanical workers.
7. Mechanical apprentices.
8. Metal and wood carvers.

E. ATKINSON, Major, R.E.,
Principal, Thomason College.

BOARD OF EXAMINERS.

NOTICES.

Specimens of Persian Manuscripts for the use of candidates for the Degree of Honour and High Proficiency examinations in Persian, published in facsimile by the Board of Examiners, Fort William, under the authority of the Government of India. Price R6. Forwarded V.-P. P., on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

For the convenience of Civil and Military officers desirous of appearing for examination in oriental languages, the Board of Examiners will in future publish periodically a collection of specimen papers set for the examinations held by them.* Collections of papers for 1902-1903 and 1903-1904 are ready for sale. Price R3 per copy and may be obtained on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

* *N.B.*—The languages in which specimen papers are published are :—
Arabic, Bengali, Hindi, Persian, Sanskrit, Urdu.

GEORGE RANKING, M.D.,
Lieut.-Col., I.M.S.,
Secretary, Board of Examiners.

THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL AND CHIEF COMMISSIONER, NORTH-WEST FRONTIER PROVINCE.

NOTIFICATIONS.

Peshawar, the 9th March 1905.

No. 60.—With reference to section 422 of the Code of Criminal Procedure, 1898, prescribing that any appellate court which does not reject an appeal summarily, shall cause notice to be given to such officer as the Local Government may appoint in this behalf, the Hon'ble the Chief Commissioner is pleased to direct that, in the case of an appeal preferred by a postal employé in a case in which he has been convicted of an offence committed in his capacity of a Postal servant, the appellate court shall cause notice to be given of the time and place of hearing of such appeal to the Post Master General, Punjab and North-West Frontier Province, as well as to the District Magistrate concerned, as directed in Punjab Government Notification No. 108—597, dated 8th February 1883.

By order,

T. COPELAND,
Assistant Secretary to the Chief Commissioner,
N.-W. F. Province.

The 11th March 1905.

No. 62.—Under the provisions of section 22 of the Code of Criminal Procedure, 1898 the Hon'ble the Agent to the Governor-General and Chief Commissioner is pleased to appoint Mr. John Loader Maffey, Assistant Commissioner, Kohat, to be a Justice of the Peace within and for the territories included in the administration of the North-West Frontier Province.

By order,

F. W. JOHNSTON,
Secretary to the Chief Commissioner,
N.-W. F. Province.

The 14th March 1905.

No. 63.—Lieutenant L. Reynolds, I.M.S., assumed charge of the Civil Medical duties of the Kohat District on the forenoon of the 4th March 1905, relieving Lieutenant-Colonel J. W. Rodgers, I.M.S.

No. 64.—Lieutenant-Colonel J. W. Rodgers, I.M.S., made over charge of the duties of Superintendent, Kohat Jail, to Lieutenant L. Reynolds, I.M.S., on the forenoon of the 4th March 1905.

No. 65.—Captain W. H. Leonard, I.M.S., assumed charge of the Civil Medical duties of the Dera Ismail Khan District on the forenoon of the 6th of March 1905, relieving Lieutenant C. A. Gill, I.M.S.

By order,

T. COPELAND,

Assistant Secretary to the Chief Commissioner,
N. W. F. Province.

APPOINTMENT.

The 10th March 1905.

No. 61.—Major W. E. Venour, I.A., 2nd-in-Command, 1st Battalion, Khyber Rifles, is appointed to officiate as Staff Officer to the Chief Commissioner for Border Military Police and Militia Corps in the North-West Frontier Province, and assumed charge of his duties on the forenoon of the 21st February 1905.

By order, etc.,

F. W. JOHNSTON,

Secretary to the Chief Commissioner,
N. W. F. Province.

NORTH-WEST FRONTIER PROVINCE—MEDICAL DEPARTMENT.

NOTIFICATION.

Peshawar, the 13th March 1905.

No. 297—1040-*M.I.*—Second grade Assistant Surgeon Pundit Harnam Das on his return from the Camp Hospital of the Hon'ble the Chief Commissioner, North-West Frontier Province, on the afternoon of the 4th March 1905, was placed on general duty at the Egerton Hospital, Peshawar, from the same date.

PAT. A. WEIR, Lieut.-Col., I.M.S.,

Administrative Medical Officer, N.W. F. Province.

REVENUE COMMISSIONER'S OFFICE, NORTH-WEST FRONTIER PROVINCE.

NOTIFICATIONS.

Peshawar, the 8th March 1905.

No. 997-*A*.—In accordance with the provisions of section 10 of Act XX of 1891 (The Punjab Municipal Act), it is hereby notified that the Revenue Commissioner, North-West Frontier Province, has accepted the resignation by Mir Afzal Khan of his office of member of the Municipal Committee of Haripur in the Hazara District.

No. 998.—In accordance with the provisions of section 18, Act XX of 1891 (The Punjab Municipal Act), it is hereby notified that Sheikh Mahtab-ud-din is appointed, under section 12, sub-section (2) of the said Act, a member of the Municipal Committee of Haripur in the Hazara District, *vice* Mir Afzal Khan, resigned.

No. 999.—In accordance with the provisions of section 18, Act XX of 1891 (The Punjab Municipal Act), it is hereby notified that Tirath Ram Sahni is appointed, under section 12, sub-section (2) of the said Act, a member of the Municipal Committee of Nawanshahr in the Hazara District, *vice* Sukh Diyal Shah, deceased.

M. F. O'DWYER,

Revenue Commissioner, N. W. F. Province.

NORTH-WEST FRONTIER PROVINCE—PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Peshawar, the 3rd March 1905.

No. 97. Whereas it appears to the Hon'ble the Agent to the Governor-General and Chief Commissioner, North-West Frontier Province, that land is required by Government for a public purpose, namely, constructing Waziri Serai at Bannu.

It is hereby declared that the undermentioned land is required for the said purpose:—

Specification of land.

District.	Parganah.	Mauzah.	Area in acres.	Direction.	Boundaries.	Place where the plans may be inspected.
Bannu	Bannu	Sukari	0·43	North side—Lal Chand and Musti Khan land. East side—Circular Road. South side—Reh Khan and Ammir Khan land. West—side Damudar Dass and Ammir Khan land.		Office of Commanding Royal Engineer, Kohat.

This declaration is made under the provision of section 6, Act I of 1894, and under section 7 of the said Act; the Deputy Commissioner, Bannu District, is hereby directed to take order for the acquisition of the land specified above.

J. E. DICKIE, Colonel, R.E.,
Secretary to the Hon'ble the Agent to the Governor-General and
Chief Commissioner, N.-W. Frontier Province,
P. W. Department.

REVENUE AND FINANCIAL SECRETARY TO CHIEF COMMISSIONER, NORTH-WEST FRONTIER PROVINCE.

NOTIFICATIONS.

Peshawar, the 8th March 1905.

No. 1001.—In accordance with the provisions of section 15 (2) of Act XX of 1883 (The Punjab District Boards Act), the Chief Commissioner, North-West Frontier Province, is pleased to notify that the following person is a member of the District Board of the Dera Ismail Khan District, Kulachi Tahsil :—

NOMINATED MEMBER.

Maulvi Gulam Isa Khan, *vice* K. B. Haji Kalandar Khan, deceased.

The 10th March 1905.

No. 1043.—Whereas the Chief Commissioner is satisfied that, in respect of the heritable assignment of land revenue granted by the letter of the Government of the Punjab, No. 1157, dated 18th September 1872, and now held by Sultan Barkat Khan of Boi in the Hazara District, a rule of descent involving the devolution of the said heritable assignment to a single heir actually prevails in the family, the Chief Commissioner, in exercise of the powers conferred by section 30 of the North-West Frontier Law and Justice Regulation of 1901, is pleased to declare that, in respect to the said heritable assignment, the said rule shall prevail in the family of the said assignee.

No. 1044.—In exercise of the powers conferred on him by section 31 of the North-West Frontier Regulation of 1901, the Chief Commissioner of the North-West Frontier Province hereby directs that the rule of descent declared by Notification No. 1043, dated 10th March 1905, to prevail in the family of Sultan Barkat Khan of Boi in the Hazara District shall be subject to the conditions (*a*) and (*b*) specified in the said section and the provisos thereof.

The 13th March 1905.

No. 1094.—Under the provisions of section 4 of Act XIII of 1899 (the Glanders and Farcy Act, 1899), the Hon'ble the Chief Commissioner and Agent to the Governor-General, North-West Frontier Province, is pleased to appoint Captain G. K. Walker, F.R.C V.S., Superintendent, Civil Veterinary Department, Punjab, and North-West Frontier Province, and Mr E. W. Oliver, M.R.C.V.S., 2nd Superintendent, Civil Veterinary Department, Punjab and North-West Frontier Province, during such time as they are employed in the Province to exercise and perform within the limits of this Province all the powers conferred and the duties imposed by the Act on Inspectors and also to perform the duties of a Veterinary practitioner for the purposes of sections 7 and 8 of the said Act.

M. F. O'DWYER,
Revenue and Financial Secretary to Chief Commissioner,
N. W. Frontier Province.

NORTH-WEST FRONTIER PROVINCE—MEDICAL DEPARTMENT.

Weekly Return of Births and Deaths registered at the undermentioned Municipal Towns in the North-West Frontier Province during the week ending Saturday, the 25th February 1905.

Number.	Districts.	Municipal Towns.	Population according to the Census of 1901.	Births. Males.	Births. Females.	Births. Total.	Deaths. Total.	Deaths. Males.	Deaths. Females.	Cause of death. Cholera.	Small-pox.	Plague.	Fever.	Dysentery and Diarrhœa.	Respiratory disease.	Injuries.	All other causes.	Infants under one year of age. Males.	Females.	Total.	Ratio of births per 1,000 of population.	Ratio of deaths per 1,000 of population.	Number.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
1	Hazára	Abbottabad	3,395	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
2	Hazára	Nawashahr	4,114	1	1	2	5	3	2	...	...	...	1	...	1	...	3	1	1	2	25	63	2
3	Hazára	Buffa	7,029	...	1	1	6	4	2	...	...	...	5	...	1	...	...	...	1	1	7	45	3
4	Hazára	Haripur	5,578	5	3	8	7	4	3	...	...	...	4	...	2	...	1	1	...	1	75	65	4
5	Peshâwar	Peshâwar	73,343	16	20	36	35	19	16	...	...	...	20	...	6	...	9	3	2	5	26	25	5
6	Kohat	Kohat	18,092	3	2	5	2	1	1	...	...	...	1	...	1	...	...	1	...	1	14	6	6
7	Bannu	Bannu	10,070	5	3	8	4	1	3	...	...	...	3	...	...	...	1	1	1	2	41	21	7
8	Bannu	Lakki	5,218	5	5	10	2	2	...	...	...	...	...	...	...	..	2	2	...	2	100	20	8
9	Dera Ismail Khan	Dera Ismail Khan	28,287	13	13	26	25	13	12	...	..	...	16	2	2	...	5	5	4	9	48	46	9
10	Dera Ismail Khan	Kulachi	9,125	...	2	2	3	2	1	...	...	...	1	2	...	...	...	...	1	1	11	17	10
		TOTAL	164,251	48	50	98	89	49	40	...	...	...	51	4	13	...	21	14	10	24	31	28	

Remarks by the Administrative Medical Officer, North-West Frontier Province, on the general health of the Municipal Towns during the week ending Saturday the 25th February 1905.

Births and deaths in Municipal Towns.—In the 10 Municipal Towns, 98 births were registered (48 males and 50 females), giving a birth-rate of 31 *per mille* of population; 89 deaths were registered (49 males and 40 females), giving a death-rate of 28 *per mille* of population.

PAT. A. WEIR, LT.-COL., I.M.S.,
Administrative Medical Officer, North-West Frontier Province.

Peshawar, the 8th March 1905.

NORTH-WEST FRONTIER PROVINCE,—PUBLIC WORKS DEPARTMENT,—IRRIGATION BRANCH.

Irrigation Operations of the Kharif Crop of 1904 on the Swat River and Kabul River Canals.

STATEMENT NO. I.

Comparative Abstract of Irrigation and Rainfall in the Peshawar District.

District.	Of the District.			Culturable area commanded by canals in acres.	Culturable area at present irrigable by canals in acres.	Area irrigated in acres.		In comparison with last crop.		Rainfall in Kharif months (inches).													
	Total area in acres.	Culturable area in acres.	Cultivated area in acres.			Kharif 1904.	Kharif 1903.	Increase.	Decrease.	April.		May.		June.		July.		August.		September.		Total.	
										1904.	1903.	1904.	1903.	1904.	1903.	1904.	1903.	1904.	1903.	1904.	1903.	1904.	1903.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Peshawar. Swat River Canal	1,668,678	1,243,225	889,641	155,153	155,153	58,129	67,524	...	9,395	0·37	0·53	0·05	1·45	...	0·07	1·62	1·42	4·59	1·23	0·29	1·68	6·92	6·88
Peshawar. Kabul River Canal				20,687	20,687	14,769	16,416	...	1,647	0·62	0·75	...	1·57	...	...	0·46	...	1·27	0·62	0·80	1·47	3·15	4·41
TOTAL	...	...	...	175,840	175,840	72,898	83,940	...	11,042	...	...	...	...	...	...	...	...	...	...	...	...	...	...

J. BENTON,
Secretary for Irrigation, North-West Frontier Province.

LAHORE;
The 27th February 1905.

NORTH-WEST FRONTIER PROVINCE,—PUBLIC WORKS DEPARTMENT,—IRRIGATION BRANCH.

STATEMENT NO. II.

Irrigation operations of the Kharif Crop of 1904, on the Swat River and Kabul River Canals · Statement in acres of crops irrigated in the Canal District of Peshawar.

Description of Crops.	Peshawar.		
	Swat River Canal.	Kabul River Canal.	TOTAL.
1	2	3	4
Sugar-cane	4,381	1,553	5,934
Rice	119	294	413
Cotton	4,527	501	5,028
Indigo	3	...	3
Maize	41,221	9,123	50,344
Jowar	2,929	2,313	5,242
Other crops	4,949	985	5,934
Total Kharif, 1904	58,129	14,769	72,898
Total Kharif, 1903	67,524	16,416	83,940
Increase in 1904	...	...	...
Decrease in 1904	9,395	1,647	11,042

J. BENTON,
Secretary for Irrigation, North-West Frontier Province.

LAHORE;
The 27th February 1905.

DIRECTOR-GENERAL, INDIAN MEDICAL SERVICE.

NOTIFICATIONS.

Simla, the 8th March 1905.

No. 8.—The services of the undermentioned Military Assistant Surgeons of the Indian Subordinate Medical Department, Bengal Establishment, are placed at the disposal of the Chief Commissioner of the Central Provinces and Berars for civil employment, with effect from the dates noted against their names :—

2nd class Assistant Surgeon, Alexander Douglas Conningham Perdriau—16th September 1904.

2nd class Assistant Surgeon, Rivers Thomas Rodgers—5th October 1904.

The 13th March 1905.

No. 9.—The services of 1st class Assistant Surgeon Arthur Willoughby Woodward Sadleir, I.S M.D (Bengal), are placed at the disposal of the Chief Medical Officer, Bombay, Baroda and Central India Railway, for employment as Railway Medical Officer, Ajmer, with effect from the 30th December 1904.

E. ROBERTS, M.B., Major, I.M.S.,
for Director-General, Indian Medical Service.

NORTHERN INDIA SALT REVENUE DEPARTMENT.

NOTIFICATIONS.

Agra, the 18th February 1905.

No. 285.—Mr. G. H. F. Wilson, Assistant Superintendent of the Warcha Circle in the *Cis*-Indus and Kalabagh Mines Division, is granted privilege leave for one month, from the 24th February 1905.

The 8th March 1905.

No. 304.—Mr. A. G. O. Howard, Superintendent of the Warthganj depot at Khewrah in the *Cis*-Indus and Kalabagh Mines Division, is granted privilege leave for 15 days in extension of the period sanctioned by Notification No. 275, dated 2nd February 1905.

No. 305.—The following promotions of officers are ordered :—

Mr. A. G. O. Howard, Superintendent, 4th grade, sub. *pro tem.*, *vice* Mr. J. G. Hennessy, to be Superintendent, 4th grade, *vice* Mr. F. W. Cash, deceased, with effect from the 1st January 1905.

Mr. Sheo Pershad, Officiating Superintendent, 4th grade, *vice* Mr. G. F. Buckley, Assistant Commissioner on leave, to be Superintendent, 4th grade, *vice* Mr. E. D. Bennett, with effect from the 1st March 1905.

Mr. G. H. F. Wilson, Officiating Superintendent, 4th grade, *vice* Mr. A. E. Cline, Assistant Commissioner on leave, to be Superintendent, 4th grade, sub. *pro tem.*, *vice* Mr. J. C. Hennessy, with effect from 1st January 1905.

Mr. A. English, to officiate as Superintendent, 4th grade, in the succession caused by the absence on leave of Mr. A. E. Cline, Assistant Commissioner.

R. M. DANE,
Commissioner, Northern India Salt Revenue.

BANK OF BENGAL—PUBLIC DEBT OFFICE.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 15th March 1905.

PARTICULARS.	3 PER CENT. OF 1896-97.	3½ PER CENT. LOANS							4 PER CENT. LOANS							4½ PER CENT. LOANS			GRAND TOTAL.
		of 1842-43.	of 1854-55.	of 1865.	of 1879.	of 1893-94.	of 1900-01.	TOTAL.	of 1832-33.	of 1835-36.	of 1842-43.	of 1854-55.	Transfer of 1865.	Reduced 4 per cent. Loan of 1879.	TOTAL.	of 1870.	TRANSFER LOAN OF 1879, 4½ PER CENT. PORTION.	TOTAL.	
Balance of 28th February 1905	92,46,500	1,61,99,700	10,22,90,300	2,23,88,900	1,24,50,700	...	24,27,700	15,57,57,300	6,934	5,000	...	3,500	40,800	2,500	58,734	5,000	29,500	34,500	16,50,97,034
Add— Amount of transferred to in London	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Madras up to	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Bombay up to 3rd March 1905	...	...	7,02,500	...	...	...	...	7,02,500	...	...	...	...	...	...	...	...	...	...	7,02,500
Amount enfaced at Calcutta between 1st and 15th March 1905	23,500	500	11,58,100	2,500	1,500	...	...	11,62,600	...	...		...	...	...	...	...	...	...	11,86,100
	92,70,000	1,62,00,200	10,41,50,900	2,23,91,400	1,24,52,200	...	24,27,700	15,76,22,400	6,934	5,000	...	3,500	40,800	2,500	58,734	5,000	29,500	34,500	16,69,85,634
Deduct— Amount written off in the London Registers	...	53,500	1,27,400	22,000	39,500	...	...	2,40,400	...	...	...	...	...	...	...	...	...	...	2,40,400
Balance on 15th March 1905	92,70,000	1,61,46,700	10,40,23,500	2,23,69,400	1,24,12,700	...	24,27,700	15,73,82,000	6,934	5,000	...	3,500	40,800	2,500	58,734	5,000	29,500	34,500	16,67,45,234

NOTE.—From 9th June 1867 to 15th Jan. 1905 enfaced from India 11,305 lakhs, re-transferred from London 11,010 lakhs.
" 16th Jan. 1905 " 31st " " ditto 16 lakhs, ditto 5 "
" 1st Feb. " " 15th Feb. " ditto 7 " ditto 15 "
" 16th " " " 28th " " ditto 5 " ditto 3 "
" 1st Mar. " " 15th Mar. " ditto 19 " ditto 2 "

11,352 lakhs. 11,035 lakhs.
11,035 "

Balance against India . 317 lakhs.

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, the 17th March 1905.

W. D. CRUICKSHANK,
Secretary and Treasurer.

II C 8

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LIST OF NEW BOOKS PUBLISHED BY THE GEOLOGICAL SURVEY OF INDIA DURING THE WEEK ENDING 14th JANUARY 1905.

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 18, 1905.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTES.

Lost.

The Government Promissory Note No. 033012 of the 4 per cent. loan of 1865 for R500, originally standing in the name of Babu Madhub Chunder Roy and last endorsed to Audhormoye Debi, the proprietress, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favor of the proprietress. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—GOURIKANTA SING ROY,
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SUPPLEMENT TO

The Gazette of India.

No. 11.} CALCUTTA, SATURDAY, MARCH 18, 1905.

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GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 a.m. on Thursday, the 16th March 1905, based on the India Daily Weather Reports of the period.

There has been no serious storm during the week under review, but the weather has been feebly disturbed and showery over a considerable part of the Indian region.

On the 10th a shallow storm lay over the north of the Bay, Deltaic Bengal and the north-east of the Peninsula, and rain was falling over Bengal and Assam—Sibsagar reporting over 2·00"; Dibrugarh, Chittagong and Tezpur over 1·50"; and Jalpaiguri over 1·00". The reports of the 11th seemed to show that the depression had retreated somewhat to the westward and was confined to the head of the Peninsula. Rain had consequently diminished both in amount and extent over north-east India, the heaviest amount reported having been 0·91" at Dibrugarh. On the other hand, rain had commenced over the Central India Plateau where light showers had been received. On the next day the 12th, the low pressure had again extended eastward across the head of the Bay, and a small centre of depression had been developed near Chittagong. In consequence rain had increased again both in amount and extent in the north-east—Chittagong reporting a fall of 4·24", Saugor Island of 1·80", and Narayanganj of 1·06." A few light scattered showers were reported from other parts of the country. On the 13th there was not much change in the north-east where the weather remained showery, Chittagong reporting another fall of 2·66" of rain and Akyab 1·12", but in the north-west the barometer was falling and unsettled weather appeared likely to be transferred to that quarter. On the 14th a shallow storm had appeared over the Western Desert, and the weather was slightly unsettled and showery over Baluchistan and Kashmir. Light local rain was reported from north-east India and from the south of the Peninsula. The reports of the 15th showed that the barometer was falling fast in the extreme north, and that rain was falling over the hills and submontane districts of north-west India while light local rain continued to be reported from the north-east and

south. On the last day of the week there was no important change to record and the only rainfall reported was light showers in the north-west, north-east and south.

The rainfall table shows that effective rain was received during the week under review over the Burma, Bengal, Assam, West Himalayas and Sub-Himalayas and Baluchistan divisions, and the Dinajpur, Darbhanga, Patna, Cuttack, Jaipur, Hyderabad and Mysore subdivisions, but that elsewhere, there had been actually or practically no rain. The week's rainfall was in excess of the normal over Burma, Assam, Bengal and Baluchistan, and was also in trifling excess in parts of Rajputana and of the Deccan. The average actual rainfall of the week ranged from 2·81" in the Narayanganj subdivision, 2·00" in the Brahmaputra Valley, and 1·28" in Baluchistan to 0·11" in the Patna and Darbhanga subdivisions.

The seasonal rainfall departures show that the average rainfall of the season to date is generally in excess over northern and generally in defect over central and southern India.

Rainfall division with representative station.	Rainfall sub division named after representative station.	Rainfall data for week ending on 16th March 1905.			Rainfall data from 2nd December 1904 to 16th March 1905.			Seasonal percentage departure from normal.	
		Average actual rainfall.	Average normal rainfall.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall.	Excess or defect in inches.	This week.	Last week.
1	2	3	4	5	6	7	8	9	10
		Inches.	Inch.	Inches	Inches.	Inches.	Inches.		
1. Burma Coast (Rangoon).	...	0·21	0·18	+0·03	0·92	1·41	— 0·49	— 35	— 42
2. Burma Wet (Bhamo).	...	0·49	0·07	+0·42	1·53	1·06	+ 0·47	+ 44	+ 5
3. Burma Dry (Mandalay).	...	0·21	0·04	+0·17	0·85	0·59	+ 0·26	+ 44	+ 16
4. Delta of Bengal .	Narāyanganj	2·81	0·72	+2·09	4·75	3·81	+ 0·94	+ 25	— 37
	Calcutta .	0·94	0·29	+0·65	4·64	2·12	+ 2·52	+119	+102
5. Brahmaputra Valley (Sibsagar).	...	2·00	0·74	+1·26	3·85	3·97	— 0·12	— 3	— 43
6. Himalayas and Sub-Himalaya, East.	Dinajpur .	0·53	0·25	+0·28	2·73	1·64	+ 1·09	+ 66	+ 58
	Darbhanga .	0·11	0·17	—0·06	2·70	1·59	+ 1·11	+ 70	+ 82
	Bahraich .	0	0·26	—0·26	4·83	2·66	+ 2·17	+ 82	+101
7. Indo-Gangetic Plain, East.	Burdwan .	0·04	0·33	—0·29	4·87	2·05	+ 2·82	+138	+181
	Patna .	0·11	0·11	0	3·25	1·58	+ 1·67	+106	+114
8. Himalayas and Sub-Himalaya, West.	Simla .	0·46	0·72	—0·26	16·68	9·02	+ 7·66	+ 85	+ 95
	Ludhiana .	0·12	0·27	—0·15	8·84	5·36	+ 3·48	+ 65	+ 71
9. Indo-Gangetic Plain, West.	Cawnpore .	0	0·12	—0·12	3·53	1·97	+ 1·56	+ 79	+ 91
	Lahore .	0·05	0·20	—0·15	3·42	2·97	+ 0·45	+ 15	+ 22
10. N.-W. Dry Area (Bikaner).	...	0·03	0·16	—0·13	2·57	1·81	+ 0·76	+ 42	+ 54
11. Baluchistan (Quetta)	...	1·28	0·43	+0·85	8·68	5·44	+ 3·24	+ 60	+ 48
12. East Coast, North	Waltair .	0·03	0·10	—0·07	2·82	1·61	+ 1·21	+ 75	+ 85
	Cuttack .	0·26	0·35	—0·09	2·15	2·26	— 0·11	— 5	— 1
13. East Satpuras .	Ranchi .	0·01	0·32	—0·31	6·35	2·13	+ 4·22	+198	+250
	Raipur .	0	0·27	—0·27	1·38	1·54	— 0·16	— 10	+ 9
	Jubbulpore .	0	0·08	—0·05	1·08	1·74	— 0·66	— 38	— 35
14. Central India Plateau.	Jhansi .	0·05	0·07	—0·02	2·37	1·88	+ 0·49	+ 26	+ 28
	Jaipur .	0·13	0·09	+0·04	1·72	1·15	+ 0·57	+ 50	+ 50
	Indore .	0·01	0·03	—0·02	0·22	0·73	— 0·51	— 70	— 70
15. West Coast .	Calicut .	0·06	0·42	—0·36	2·08	4·17	— 2·09	— 50	— 46
	Bombay .	0	0	0	0·02	0·19	— 0·17	— 89	— 89
16. Gujarat .	Ahmedabad	0	0·01	—0·01	0·18	0·24	— 0·06	— 25	— 22
	Rajkot .	0	0	0	0·07	0·25	— 0·18	— 72	— 72
17. West Satpuras (Akola).	...	0	0·06	—0·06	0·29	1·12	— 0·83	— 74	— 73
18. Deccan .	Bellary .	0·09	0·07	+0·02	0·25	0·68	— 0·43	— 63	— 74
	Bijapur .	0·03	0·06	—0·03	0·07	0·52	— 0·45	— 87	— 91
	Hyderabad	0·27	0·22	+0·05	0·38	0·75	— 0·37	— 49	— 79
19. South India .	Mysore .	0·19	0·09	+0·10	0·32	0·53	— 0·21	— 40	— 70
	Madura .	0·07	0·21	—0·14	2·81	4·02	— 1·21	— 30	— 28
20. East Coast, South (Madras).	...	0	0·20	—0·20	10·12	11·47	— 1·35	— 12	— 10

W. L. DALLAS,

for Meteorological Reporter to the Government of India and Director General of Indian Observatories.

J. WILSON,

Officiating Secretary to the Government of India.

SIMLA:

The 16th March 1905.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 11th March 1905.

Madras.—There was light rain in the Ganjam and Vizagapatam Agency tracts during the week, but none elsewhere. Irrigation supplies are insufficient in parts throughout the Presidency except in parts of the Circars and in the hills. Ploughing, sowing, and transplanting are in progress in parts. The standing crops are withering or are poor in parts throughout the Presidency except in the Circars, Anantapur, and in the hills. Harvests continue with poor to fair outturn. Pasture is insufficient except in Vizagapatam, Tanjore, Malabar, and in the hills. Fodder is scanty except in parts of the Circars, Anantapur, Trichinopoly, the Southern and West Coast districts, and in the hills. The condition of cattle is generally good. The prices of rice are stationary in thirteen districts; have fallen in five; and have slightly risen in five. The prices of millets have fluctuated as follows:—Ragi has fallen in three districts; has slightly risen in ten; and is stationary in eight. Cholam has fallen in four districts; has slightly risen in five; and is stationary in five. Cumbu has fallen in one district; has slightly risen in six; and is stationary in eight.

Bombay.—There was very slight rain during the week in parts of Larkana, Hyderabad, the Upper Sindh Frontier, Ahmedabad, and Wadhwan. The standing crops have been slightly damaged by frost or blight in parts of Sukkur, Larkana, Hyderabad, Ahmedabad, Nasik, and Rajkot, and are suffering from insufficient moisture in parts of Nasik, the Upper Sindh Frontier, and Dharwar. Threshing of autumn crops continues in parts of Khandesh and Nasik. Harvesting of spring crops is completed in Khandesh and Belgaum; is almost over in Colaba, Poona, Satara, and Sholapur; and is generally in progress elsewhere. Threshing of spring crops is in progress in parts of Khandesh, Ahmednagar, Poona, Satara, and Belgaum. Cotton is slightly damaged by frost in parts of Ahmedabad. Picking continues in parts of Gujarat and the Karnatak. Lands are being prepared for next season in Surat, Ratnagiri, Thana, the Deccan, Belgaum, and Wadhwan. The fodder supply is sufficient except in parts of Sukkur, Hyderabad, Thar and Parkar, Ahmedabad, Broach, Surat, Khandesh, Nasik, Satara, and Baroda. Agricultural stock is sufficient and is generally in good condition. The water-supply is adequate except in parts of Ahmedabad, Nasik, Satara, the Karnatak, and Baroda. Prices have risen in six districts; have fallen in two districts; and are stationary elsewhere. The daily average numbers on relief works in Kaira for the week ending 4th March were:—workers 1,673; dependants 175; gratuitously relieved in villages 54; total 1,902.

Bengal.—Rainfall during the week was general and in places heavy and accompanied by hail. The hail and rain of the week have further deteriorated the prospects of the standing crops which were already impaired by frost. Harvesting of spring crops, lancing of poppy, and preparation of land for autumn crops continue. Fodder and water are sufficient. The price of common rice has risen in ten districts, fallen in one, and is stationary in the remainder.

United Provinces.—All districts report rain during the week. Dehra Dun, Garhwal, Almora, and Bijnor have received almost two inches. The rain on the whole has done good, but it is however reported to have injured peas in Jaunpur and rust has appeared in several districts in addition to those in which it has already been reported. Hail has also caused damage in Bahraich, Jaunpur, and Ghazipur. The harvesting of spring crops has commenced in places. Fodder is scarce in parts of Bijnor, Etawah, and Unao. Prices continue high.

Punjab.—Rain fell all over the province during the week. The price of wheat rose in Hissar, Delhi, Lahore, Amritsar, and Rawalpindi; fell in Umbala and Sialkot, and was unchanged elsewhere. Prices of other food grains were for the most part stationary. Ploughing and sowings of extra spring crops and ploughings for autumn crops continue in various districts. Pressing of sugarcane is still going on in Sialkot and Amritsar, where sowings for the next sugarcane and cotton crops have begun. The prospects of the standing crops are on the whole good to average, but are unfavourable in Delhi. Later grown crops which were damaged by severe cold are improving by warmth and sunshine in Hissar. The condition of cattle is generally good. Fodder is sufficient in all districts, except in Shahpur, Mianwali and in parts of Multan.

North-West Frontier Province.—Good rain has again fallen all over the province. The recent heavy rains have been very beneficial to the crops and have repaired most of the damage done by frost. Harvesting of sugarcane continues in Bannu. The condition of cattle is average in Dera Ismail Khan and fair elsewhere. Stocks of food grains and fodder are sufficient. Prices are falling in Dera Ismail Khan, but are rising elsewhere.

Burma.—Slight rain fell during the week in the extreme northern and southern districts only. Threshing and winnowing of wet weather paddy is practically over. Cultivation of dry weather paddy has commenced in Myitkyina, has been completed in Mandalay, and progresses in other places. Reaping of early dry weather paddy is going on in parts of Meiktila. Plucking of tobacco continues and reaping of wheat and gram and of miscellaneous island crops is advancing. The crop prospects are good. The price of paddy has risen considerably in Akyab and fallen similarly in Pakokku; unimportant variations occur for three centres; elsewhere the price is unchanged.

Central Provinces.—The weather has been occasionally cloudy but rainless. The days are getting hot but the nights are still cool. Red rust is reported to have attacked the standing wheat and linseed crops in parts of the Mandla tahsil and is likely to increase in Jubbulpore if the cloudy weather continues. Hail has also caused a little damage in the Narsinghpur and Gadarwara tahsils. Harvesting of spring crops has much advanced and threshing is in progress. Land is being prepared for autumn sowings in Chhattisgarh and Berar. Fodder and water are sufficient except in Amraoti. Water is getting scarce in the Katol and Ramtek tahsils of Nagpur. Prices are generally steady with slight fluctuations.

Assam.—Moderate rain fell in all districts during the week. Gathering of pulses and mustard is finished in places. Hoeing of tea; pressing of sugarcane; and ploughing for early and late rice and jute are in progress. Plucking of cotton is finished. Outturn of cotton is generally good and of sugarcane fair. Tea prospects are fair to good. Prospects of early transplanted rice are good in Sylhet. The outturn of mustard is good in Darrang and fair in other districts. Fodder is insufficient in Cachar and in the hills. Prices of common rice—Silchar 19; Sylhet 18; Dhubri, Gauhati, Tezpur, Nowgong, and Sibsagar 16; and Dibrugarh 14 seers per rupee.

Mysore.—Prices are generally steady. The standing crops are in fair condition in Kadur, Shimoga, Chitaldroog, and in parts of the Mysore and Hassan districts. The prospects of the season are fair in Bangalore and Shimoga, but are indifferent in other parts of the Province. Cattle are healthy. Water and fodder are available except in parts of the Tumkur, Mysore, Hassan, and Chitaldroog districts, where they are getting scarce.

Coorg.—Coffee is blossoming. Prices of food grains are stationary. Water and fodder are sufficient.

Hyderabad.—There was no rain during the week. The spring harvest has been completed in parts and is progressing in others; in a few taluks the crop is not good. Late rice sowings are practically completed but the area is limited; the crop is being weeded in parts. Lands are being prepared in a few Mahratwara taluks for autumn sowings. Fodder and water scarcity prevail in parts. Prices—wheat 12½; coarse rice 8¾; and juar 20 seers per rupee.

Rajputana.—Rain fell during the week in Bikaner, Marwar, Jaisalmer, the hill tracts of Mewar, Bundi, Jaipur, Alwar, Bharatpur, Dholpur, and Ajmer, varying from one cent in Dholpur to twenty-nine cents in Marwar. The crops have been seriously damaged by frost in Ajmer-Merwara and in most States. The prospects of the harvest are poor. Agricultural stock is in good condition except in Jaisalmer. Fodder is sufficient. Prices are rising in six States; are steady in six; are falling in one; and are fluctuating in three. The opium crop has been damaged by frost in Jaipur, Kotah, and Todgarh and cotton in Kotah.

Central India.—There was slight rain during the week in parts of Baghelkhand, Bundelkhand, and Malwa, but none elsewhere. Agricultural operations are in progress. The standing crops are fair to good in Bhopawar and in the Nimawar and Nimar districts of Indore; and bad to fair elsewhere. Agricultural stock and pasturage are generally good. Prices are falling in Dhar; are steady in parts of Indore, Malwa, and Bhopawar; and are high or rising elsewhere. The opium crop is in bad condition in Gwalior, Indore, Bhopal, and Malwa. Collection continues in Bhopawar.

Kashmir.—The weather is slightly snowy and less cold. Prices are stationary.

Jammu.—There was slight rain during the week. Prices are fluctuating. Wheat sells from 25 to 24 and maize 24 to 40 seers per rupee. The condition of the standing crops is fair. Fodder is sufficient except in hilly tracts under snow.

Nepal.—Rainfall 0·47. The weather has been cloudy and cold. The price of rice is 7 seers per rupee.

J. WILSON,

Officiating Secretary to the Government of India.

GOVERNMENT OF INDIA

STATISTICAL DEPARTMENT

Calcutta, March 11, 1905

Second General Memorandum on the Indian Wheat crop of the season 1904-05

The reports of the area under wheat are still imperfect, and none have been received for Rajputana and Central India, but if the rough estimate of an increase of 7 per cent in the United Provinces be correct the total area of the British Provinces and Hyderabad will equal the large area of last year; for the decline of nearly half a million acres in North-Western India is balanced by a similar addition in the United Provinces, and the decrease of 128,000 acres in Bombay by larger sowings in the Central Provinces and Hyderabad. The condition of the crop was generally excellent until January, but the severe cold and unprecedented frosts in the latter part of that month and the beginning of February have caused much damage. In the North-West Frontier Province, with 877,000 acres the harvest will be late but recently the conditions have improved greatly and the prospects of the crop are stated to be excellent. In the Panjab with 7,389,400 acres the injury is estimated at from 10 to 15 per cent in the principal wheat growing districts. The early sown crop has suffered most, but fortunately the late crop covers the larger area, and although the harvest will be retarded its character depends on the weather in March and April. The damage caused by frost and rust is greatest in the United Provinces which has the largest area under wheat, roughly estimated at 8,400,000 acres. District reports give losses ranging from 50 to 25 per cent in the Meerut, Rohilkhand, Benares, and Gorakhpur divisions and the sub-montane districts, and from 75 to 60 per cent in the rest of the province. These estimates are however probably exaggerated and must be received with caution. The original reports of damage from frost in the Central Provinces were exaggerated except in Saugor where it was serious. The extent of the injury is still uncertain but the prospects were previously so good that even now the crop will probably be little if at all below the normal, though perhaps not quite as good in Berar where the winter rains were deficient. Including Berar, the estimated area is 3,479,000 acres. The reported area of 2,349,000 acres in Bombay and Sind is 5 per cent below last year's area owing to insufficient sowing rains in the Presidency proper and low floods in Sind. The irrigated crop is fair but the dry crop in Gujarat and on light soils elsewhere is poor and has suffered from cold and frost. Wheat like all *rabi* crops has done indifferently in Hyderabad where the estimate is 73 per cent of the normal for 1,155,000 acres. The reported area in Bengal is 1,448,000 acres, and as almost all the districts have enjoyed favourable conditions the yield is estimated at 95 per cent of the normal.

J. A. ROBERTSON,
Director General of Statistics.

J. WILSON,
Officiating Secretary to the Government of India,
Department of Revenue and Agriculture (Revenue).

Statement of Approximate Gross Earnings of Indian Railways.

WHOLESALE AND RETAIL PRICES IN THE FIRST HALF OF FEBRUARY 1905 OF

Rice	Maize	Turmeric
Wheat and flour	Gram and pulse	Grass and straw
Barley	Ghi	Jawar stalks
Jawar and bajra	Sugar	Bhusa
Ragi	Salt	Sheep, goats, and bullocks
Kangni	Tobacco	

GOVERNMENT OF INDIA

FINANCE DEPARTMENT

WHOLESALE PRICES FOR THE FIRST HALF OF FEBRUARY

Districts	Rice, unhusked		Rice, husked		Wheat		Flour (wheat)		Barley		Jawar	
	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904
Burma*—												
Tenasserim—												
Mergui	...	...	...	...	...	...	...	...	...	...	...	...
Tavoy	...	...	29·23	29·23	...	...	...	...	...	...	...	...
Moulmein and Amherst	...	...	35·16	35·55	55·65	55·65	...	...	...	...	...	...
Pegu (deltaic)—												
Rangoon	...	...	27·12	21·33	27·59	27·12	...	...	...	...	...	...
Maubin	...	...	31·68	31 68	...	...	...	...	...	...	...	...
Bassein	...	...	31·07	28 07	...	...	...	...	...	...	...	...
Pegu (inland)—												
Henzada	...	...	30·19	28 19	...	...	...	...	...	...	...	...
Toungoo	...	...	26·89	26·89	...	...	...	...	...	...	...	...
Upper Burma—												
Mandalay	...	...	32·16	33·16	17·78	37·21	...	...	...	...	...	...
Bamo	...	...	...	...	...	...	...	...	...	...	...	...
Pakókku	...	...	33 33	38·1	...	...	...	...	...	...	...	...
Arakan—												
Kyaukpyu	...	...	...	...	...	...	...	...	...	...	...	...
Akyab	...	...	30·77	28·57	...	...	...	...	...	...	...	...
Assam—												
Brahmaputra—												
Goálpara	11·25	11·25	27·5	27·5	...	...	...	...	...	...	...	...
Gauhati	...	...	23·75	25	...	...	...	...	...	...	...	...
Bengal*—												
Eastern—												
Chittagong	...	...	30	27·5	...	...	...	...	...	...	...	...
Dacca	...	...	25	25	26·25	27·5	...	...	14·37	27·5	...	...
Deltaic—												
Midnapur	...	...	24·37	25	...	...	...	...	...	...	...	...
Calcutta	...	...	40	40	32·5	30	...	...	28·75	25	22·5	23 75
Central—												
Bardwan	...	...	28·12	20·53	...	...	...	...	...	...	...	...
Pabna	...	...	27·03	24 06	24·37	24·22	...	...	...	...	...	...
Northern—												
Rangpur	...	...	26·77	24·43	30	33·23	...	...	...	...	...	...
Orissa—												
Cuttack	...	...	25·16	18·75	27·5	26·25	...	...	...	...	...	...
Bihár, south—												
Patna	...	...	26·25	25	30·62	? ·12	...	...	16·25	14·37	21·87	16·87
Bihár, north—												
Bhágalpur	...	...	23·75	28·75	26·25	28·75	...	...	15·62	15·73	...	...
Muzaffarpur	...	...	26·56	25	20·56	27	...	...	18·75	14·53	...	...
United Provinces:												
(a) AGRA—												
Eastern—												
Benares	18·33	15·99	33·33	27·13	31·15	25·78	34·9	32·97	20·36	17·5	18·85	17·92
Central—												
Cawnpore	15·36	18·59	29·63	33·33	29·11	24·22	32·66	29 63	20·52	16·3	19 33	15·68
Jhansi	19·71	20	35·12	43·23	3·71	28·75	...	...	21·93	13 33	26·46	14·22
Western—												
Meerut	...	...	36·37 to 50	36 46	26·67	25	33·33	30·78	17·03	16·33	21·04	15·21
Agra	25	23·59	55·16	47·03	28·02	25	32·97	28·54	19 53	15·68	18·8	15·1
Submontane, west—												
Shahjahanpur	15·62	...	...	...	25	24·63	...	...	14·48	15·1	17·4	...
(b) OUDH—												
Southern—												
Lucknow	17·5	19·37	30·73	33·23	32·19	24·58	38·75	30·73	18·59	15·99	42·87	17·29
Northern—												
Fyzabad	18·12	17·5	40	37·5	32·5	25·62	...	...	17·5	16·87	18·12	16·87

* The figures under "Rice, husked" represent the prices of common rice

(The figures state prices in rupees per ten maunds)

Bajra		Ragi		Maize		Gram		Arhar dál		Ghi		Districts
1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	
												Burma—
												Tenasserim—
...	...	...	...	...	...	...	...	...	...	...	...	Mergui
...	...	...	...	...	...	...	...	...	...	...	...	Tavoy
...	...	...	...	...	...	40·76	40·76	50	50	...	...	Moulmein and Amherst
												Pegu (deltaic)—
...	...	...	...	...	...	20	23·88	30·77	25·4	...	...	Rangoon
...	...	...	...	...	...	...	...	...	...	...	...	Maubin
...	...	...	...	...	...	28·19	37·65	...	...	...	...	Bassein
												Pegu (inland)—
...	...	...	...	27·95	...	26·89	...	45·71	45·71	...	...	Henzada
...	...	...	...	...	...	36·99	36·99	...	...	...	...	Toungoo
												Upper Burma—
...	...	...	...	...	...	15·53	31·53	35·56	47·76	...	...	Mandalay
...	...	...	...	...	...	...	...	...	...	...	...	Bhamo
...	...	...	...	...	...	18·18	30·05	40·25	41·29	...	...	Pakokku
												Arakan—
...	...	...	...	...	...	...	...	...	...	...	...	Kyaukpyu
...	...	...	...	...	...	38·1	38·1	50	50	...	...	Akyab
												Assam—
												Brahmaputra—
...	...	...	...	...	...	...	...	...	...	...	...	Goálpára
...	...	...	...	...	...	...	...	...	...	...	...	Gauhati
												Bengal—
												Eastern—
...	...	...	...	...	...	32·5	30	40	43·75	355	360	Chittagong
...	...	...	...	...	...	24·37	28·75	18·75	28·75	440	400	Dacca
												Deltaic—
...	...	...	...	...	...	25 to 32·5	25 to 30	35	37·5	315	325	Midnapur
26·25	26·25	...	...	22·5	22·5	27·5	25	42·5	45	390	300	Calcutta
												Central—
...	...	...	...	...	...	25	22·5 and 23·5	30	35	325	320	Bardwan
...	...	...	...	...	...	25	26·56	32·5	37·5	520	530	Pabna
												Northern—
...	...	...	...	...	20	24·37	26·67	40	37·76	337·5	328·35	Rangpur
												Orissa—
...	...	...	...	...	...	19·06	22·5	19·06	26·25	342·81	337·5	Cuttack
												Bihár, south—
...	...	...	13·12	20	15	23·12	18·12	28·75	26·25	300	270	Patna
												Bihár, north—
...	...	...	...	17·5	18·59	20·94	21·09	28·59	35	330	316·87	Bhagalpur
...	...	13·75	14·37	16·56	13·91	20·94	20	23·44	35·78	304·69	290·94	Muzaffarpur
												United Provinces:
												(a) AGRA—
												Eastern—
19·87	16·67	...	...	...	15	22·92	17·71	32·6	34·27	345·05	325·90	Benares
												Central—
20	14·27	...	...	19·53	14·01	21·61	17·4	...	...	320	290·88	Cawnpore
25	18·83	...	...	...	12·5	29·06	15·99	...	...	309·63	301·84	Jhansi
												Western—
23·54	16·67	...	...	21·04	15·36	21·04	18·18	22·24	28·18	320	304·74	Meerut
23·23	15·68	...	...	...	17·03	21·35	18·18	28·59	38·07	320	280·62	Agra
												Submontane, west—
16·87	...	...	...	14·27	...	21·04	20·21	...	...	330 and 340	320	Shahjahanpur
												(b) OUDH—
												Southern—
25	17·76	...	...	20	15·36	23·28	19·37	23·12	...	310	305	Lucknow
												Northern—
...	18·75	...	...	17·5	15	21·56	18·75	...	...	340	340	Fyzabad

WHOLESALE PRICES FOR THE FIRST HALF OF FEBRUARY—*continued*

Districts	Sugar, raw (Gúr)		Salt		Tobacco leaf		Turmeric		Grass		Straw	
	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904
Burma—												
Tenasserim—												
Mergui	...	...	17·53	18·56	...	...	...	...	...	...	...	...
Tavoy	...	...	22·54	22·54	...	...	...	...	...	...	...	...
Moulmein and Amherst	...	...	18·77	18·77	...	...	...	...	...	...	...	...
Pegu (deltaic)—												
Rangoon	...	...	17·39	19·05	...	...	...	...	...	...	...	...
Maubin	...	...	22·46	22·46	...	...	...	...	...	...	...	...
Bassein	...	...	21·61	21·61	...	...	...	...	...	...	...	...
Pegu (inland)—												
Henzada	...	...	21·26	21·26	...	...	...	...	...	...	...	...
Toungoo	...	...	24·24	24·24	...	...	...	...	...	...	...	...
Upper Burma—												
Mandalay	...	...	22·54	22·54	...	...	...	...	...	...	...	...
Bamo	...	...	...	...	...	...	...	...	...	...	...	...
Pakôkku	...	...	24·71	24·71	...	...	...	...	...	...	...	...
Arakan—												
Kyaukpyu	...	...	...	...	...	...	...	...	...	...	...	...
Akyab	...	...	25	25	...	...	...	...	...	...	...	...
Assam—												
Brahmaputra—												
Goálpára	57·5	55	...	...	...	...	...	...	...	...	...	...
Gauhati	...	...	...	...	...	...	...	...	...	...	...	...
Bengal—												
Eastern—												
Chittagong	60	62·5	27·5	26·25	80	120	...	...	...	...	...	...
Dacca	60	70	27·5	32·5	75	75	...	...	3·75	3·12	...	...
Deltaic—												
Midnapur	52·5 to 55	42·5 to 45	28·75	28·75 to 29·37	65 and 85	86·25 and 117·5	...	...	...	...	5	6·25
Calcutta	47·5	42·5	27·5	26·25	80	90	...	...	15·62	11·25	10	10
Central—												
Bardwan	53·12	40	27·5	30	...	...	...	...	...	...	4·37	7·5
Pabna	45	42·5	30	32·66	110	112·5	...	...	...	...	10	10
Northern—												
Rangpur	40	44·43	33·38	33·23	51·25	62·19	...	...	1·87	1·87	7·5	7·5
Orissa—												
Cuttack	47·5	41·25	25	25	42·5	42·5	...	...	4·37	4·37	4·69	4·37
Bihár, south—												
Patna	40	32·5	30	30	35	40	...	...	3·12	3·12	3·75	3·12
Bihár, north—												
Bhágalpur	35·62	36·25	35	31·56	62·5	50·62	...	...	...	...	...	...
Muzaffarpur	36·25	26·56	31·87	31·87	80	80	...	...	...	...	...	...
United Provinces:												
(a) Agra—												
Eastern—												
Benares	34·9	37·66	...	...	...	...	...	...	...	...	...	...
Central—												
Cawnpore	38·07	36·35	...	...	57·5	50	70	52·5	...	...	...	...
Jhánsi	44·63	40	...	...	...	...	80	58·23	...	...	...	...
Western—												
Meerut	...	...	...	...	...	...	...	...	...	...	...	...
Agra	41·87	38·07	...	...	80	80	45	45	5	5	5	5
Submontane, west—												
Shahjahánpur	...	...	...	...	...	...	70 and 80	55 and 60	...	...	...	...
(b) Oudh—												
Southern—												
Lucknow	36·35	34·69	...	...	70	60	...	...	3·12	5	...	...
Northern—												
Fyzabad	36·25	31·25	...	...	...	...	...	...	...	...	...	...

(The figures state prices in rupees per ten maunds)

Jawar stalks		Bhusa		Sheep, per score		Goats, per score		Plough bullocks, per pair		Districts
1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	
										Burma—
										Tenasserim—
...	...	...	...	...	...	...	...	...	...	Mergui
...	...	...	...	...	...	...	...	...	...	Tavoy
...	...	...	...	...	...	...	...	...	...	Moulmein and Amherst
										Pegu (deltaic)—
...	...	...	...	...	...	...	...	...	...	Rangoon
...	...	...	...	...	...	...	...	...	...	Maubin
...	...	...	...	...	...	...	...	...	...	Bassein
										Pegu (inland)—
...	...	...	...	...	...	...	...	...	...	Henzada
...	...	...	...	...	...	...	...	...	...	Toungoo
										Upper Burma—
...	...	...	...	...	...	...	...	...	...	Mandalay
...	...	...	...	...	...	...	...	...	...	Bamo
...	...	...	...	...	...	...	...	...	...	Pakôkku
										Arakan—
...	...	...	...	...	...	...	...	...	...	Kyaukpyu
...	...	...	...	...	...	...	...	...	...	Akyab
										Assam—
										Brahmaputra—
...	...	...	...	...	...	...	...	...	...	Goálpára
...	...	...	...	...	...	...	...	...	...	Gauhati
										Bengal—
										Eastern—
...	...	...	...	...	...	...	...	...	...	Chittagong
...	...	...	...	...	...	...	...	...	...	Dacca
										Deltaic—
...	...	...	...	...	...	...	...	...	...	Midnapur
...	...	...	...	...	...	...	...	...	...	Calcutta
										Central—
...	...	...	...	...	...	...	...	...	...	Bardwan
...	...	...	...	...	...	...	...	...	...	Pabna
										Northern—
...	...	...	...	...	...	...	...	...	...	Rangpur
										Orissa—
...	...	...	...	...	...	...	...	...	...	Cuttack
										Bihár, south—
...	...	...	...	...	...	...	...	...	...	Patna
										Bihár, north—
...	...	...	...	...	...	...	...	...	...	Bhágalpur
...	...	...	...	...	...	...	...	...	...	Muzaffarpur
										United Provinces
										(a) AGRA—
										Eastern—
...	...	...	...	...	...	...	...	...	...	Benares
										Central—
...	...	...	...	70	70	...	...	...	...	Cawnpore
...	...	...	...	...	...	...	...	...	...	Jhánsi
										Western—
...	...	...	...	60	60	...	...	...	...	Meerut
...	...	...	...	50 and 60	50 and 60	...	...	30	30	Agra
										Submontane, west—
...	...	...	...	55 and 60	50 and 55	...	...	70 and 80	40 and 60	Shahjahánpur
										(b) OUDH—
										Southern—
...	...	...	...	40	40	...	...	...	...	Lucknow
										Northern—
...	...	...	...	...	...	...	...	30	30	Fyzabad

WHOLESALE PRICES FOR THE FIRST HALF OF FEBRUARY—*continued*

DISTRICTS	RICE, UNHUSKED		RICE, HUSKED		WHEAT		FLOUR (WHEAT)		BARLEY		JAWAR	
	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904
Rajputana—												
Eastern— Ajmer	12·5	12·5	...	...	30·78	32·03	...	...	22·19	20	20	16·67
Panjab—												
Southern— Ferozpur	20	19·06	44·37	44·37	23·12	22·19		29·37	13·75	14·22	12·97	13·75
Central— Lahore	24·22	20	47·03	41·04	23·19	22·34	29·9	26·51	13·54	13·12	13·54	14·32
South-eastern— Delhi	...	...	38·12	38·12	29·63	25·78	34·79	30·78	18·18	14·84	16·67	14·32
Submontane— Amritsar	22·24	20	38·07	38·07	22·86	21·61	[illegible]	25·78	...	...	13·33	...
Northern— Rawalpindi	20	20	50	42·08	23·54	23·49	26·67	26·67	11·09	17·03	15·99	15·99
Western— Multan	17·4	19·01	27·55	30·78	26·67	27·55	32·66	34·01	15·05	17·76	15·99	15·99
Sind and Baluchistan—												
Karáchi	...	...	41·25	37·81	28·75	...	...	...	...	...	23·12	...
Shikárpur	...	...	56·87	...	28·12	26·25	...	...	...	15	...	...
Quetta	...	...	...	...	31·25 to 35	30 to 33·12	57·5	57·5	20·62 to 21·25	22·5 to 23·75	22·5 to 25	18·75
Bombay—												
Deccan and Karnátak—												
Dharwar	...	...	29·69	...	32·4	30·33	...	...	...	...	17·66	...
Sholapur	...	...	...	...	...	...	...	...	...	...	16·87	...
Poona	...	...	38·33	...	28·07	...	...	...	...	...	...	...
Khandesh and N.-E. Deccan—												
Ahmednagar	...	...	...	...	...	...	...	...	...	...	...	...
Dhulia	...	...	...	...	...	...	...	...	...	...	22·21	19·43
Gujarat—												
Surat	23·07	...	...	...	36·72	...	...	...	...	...	25·21	20·88
Ahmadabad	...	...	55	...	28·75	...	...	...	...	...	23·12	...
Central Provinces—(a)												
Western— Nagpur	...	...	31	31	25	26	36·37	38·25	...	...	18·5	18·5
Central— Jubbulpore	...	...	30·75	28·5	30·75	26·62	36·37	32	...	...	18	14·75
Eastern— Raipur	...	...	25	22·5	22	22·5	29	28	...	...	...	14·25
Berar—												
Básim	...	...	...	...	22·25	31·25	...	...	...	...	16·37	18·25
Akola	...	...	41·25	...	31·25	49	38	53	...	...	17·5	28
Ellichpur	...	...	47	61·5	33·25	34·75	44·37	44·37	...	...	22	2-·87
Amraoti	...	...	35	40	30	32·5	35	38	...	...	18·75	17·5
Madras—												
South, central—												
Coimbatore	...	...	...	...	...	...	...	...	...	...	25·1	...
Salem	...	...	...	...	...	...	...	...	...	...	...	...
Central—												
Bellary	...	...	...	...	...	...	...	...	...	...	16·9	15·5
Cuddapah	30·4	20·5	...	...	...	...	...	...	...	...	23·9	15·3
Kurnool	...	...	...	...	...	...	...	...	...	...	...	...
East Coast, central— Nellore	...	...	...	...	...	...	...	...	...	...	...	...
East Coast, south—												
Madras	26·9	19·9	46·6	35·8	...	...	...	...	...	...	...	...
Tanjore	23·3	21·6	33·9	35·8	...	...	...	...	...	...	...	...
Trichinopoly	...	...	...	...	...	...	...	...	...	...	...	...
Southern— Madura	...	...	...	...	...	...	...	...	...	...	30·2	15·1
Mysore—												
Mysore	24·2	24·2	38·6	31·07	35·22	39·10	48	48	...	...	21·08	10·98
Bangalore	15·67	17·41	37·66	39·75	31·83	35·02	56·95	56·95	...	...	...	...

(a) The figures under "Rice, husked" represent the prices of cleaned rice or *chawdl*

(The figures state prices in rupees per ten maunds)

Bajra		Ragi		Maize		Gram		Arhar dál		Ghi		Districts
1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	
												Rajputana—
												Eastern—
22·81	22·19	...	...	21·87	17·34	24·06	21·06	...	...	336·87	305	Ajmer
												Panjab—
												Southern—
17·34	17·34	...	...	13·28	12·97	13·75	13·28	40	40	315	315	Ferozpur
												Central—
17·03	17·03	...	...	14·32	13·33	15·31	15·26	40	37·24	346·56	336·87	Lahore
												South-eastern—
20	17·4	...	...	19·06	14·84	18·59	17·4	28·59	33·33	315·94	340	Delhi
												Submontane—
...	...	...	...	...	13·8	14·79	14·37	...	...	...	...	Amritsar
												Northern—
19·06	19·06	...	...	15·36	17·4	15·36	17·4	41·43	34·79	320	290·88	Rawalpindi
												Western—
21·04	17·76	...	...	15·99	16·67	18·96	18·38	...	...	376·46	336·82	Multan
												Sind and Baluchistan—
25	...	...	...	...	...	21·25	...	...	...	350	330	Karachi
...	...	...	...	...	...	19·37	18·18	...	...	351·87	333·12	Shikarpur
...	...	...	...	23·12 to 24·37	21·25	...	...	45	40	380 to 400	340 to 370	Quetta
												Bombay—
												Deccan and Karnátak—
...	...	...	...	...	...	26·77	...	...	...	...	...	Dharwar
...	11·77	...	...	...	...	...	...	...	...	...	...	Sholapur
25·52	18·07	...	...	...	...	23·96	24·37	...	...	...	...	Poona
												Khandesh and N. E. Deccan—
25·47	...	...	...	...	...	...	...	...	...	...	...	Ahmadnagar
20·16	19·53	...	...	...	...	...	...	...	...	...	...	Dhulia
												Gujarat—
29·53	21·25	...	...	...	...	25·94	...	46·82	...	...	...	Surat
24·57	...	...	...	...	...	23·12	...	...	...	305	...	Ahmadabad
												Central Provinces—
												Western—
...	...	...	...	...	...	20	22	31	39	350	350	Nagpur
												Central—
...	...	...	...	...	...	22·25	18	30·75	33·25	300	275	Jubbulpore
												Eastern—
...	...	...	...	...	...	16·5	22·5	21	32	270	265	Raipur
												Berar—
...	...	...	...	...	...	...	...	...	...	...	...	Básim
...	...	...	...	...	...	22·75	32·5	25·37	50	361·87	...	Akola
...	...	...	...	...	...	25	25·75	33·25	40	320	290·87	Ellichpur
...	...	...	...	...	...	23·75	21·25	25	37·5	340	320	Amraoti
												Madras—
												South, central—
22·9	...	...	...	...	...	32·1	...	...	...	327·4	...	Coimbatore
...	...	21·2	15	...	...	...	...	28·2	26·9	376·7	293·6	Salem
												Central—
...	...	...	...	...	...	26·4	...	...	...	285·7	319·2	Bellary
22·1	13·2	...	...	...	...	...	...	...	...	279·6	263·2	Cuddapah
...	...	...	...	...	...	...	...	...	...	...	...	Karnul
												East Coast, central—
...	...	23·8	15·6	...	...	...	...	23·8	29·7	...	...	Nellore
												East Coast, south—
...	...	...	...	...	...	28·6	28·1	...	...	329·2	312·7	Madras
...	...	...	...	...	...	...	...	...	...	...	...	Tanjore
...	...	22·5	14·2	...	...	...	...	...	...	...	...	Trichinopoly
												Southern—
29·7	22·7	...	...	...	...	...	...	28·9	27·8	...	...	Madura
												Mysore—
...	...	22·53	14·87	...	...	27·71	12·59	57·6	76·8	339·17	309·75	Mysore
...	...	21·65	12·1	...	...	26·33	14·96	45·71	58·78	342·85	342·85	Bangalore

WHOLESALE PRICES FOR THE FIRST HALF OF FEBRUARY—concluded

Districts	Sugar, raw (Gúr)		Salt		Tobacco leaf		Turmeric		Grass		Straw	
	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904
Rajputana—												
Eastern—												
Ajmer	44·06	50	...	...	...	...	...	...	5	5	3·33	3·33
Panjab—												
Southern—												
Ferozpur	40	40	...	...	80	80	80	57·19	5	3·28	5	5
Central—												
Lahore	46·35	38·07	...	...	50	53·33	91·46	66·67	12·5	8·02	6·67	6·67
South-eastern—												
Delhi	33·33	34·79	...	...	61·56	61·56	100	66·67	6·67	6·67	6·67	5·62
Submontane—												
Amritsar	40	36·35	...	...	...	50	...	...	10	...	5·62	5·31
Northern—												
Ráwalpindi	40	36·15	...	...	...	...	100	61·56	10	13·33	6·67	8·91
Western—												
Multan	44·43	44·43	...	...	80	80	96·2	66·67	7·66	4·01	4·48	5·81
Sind and Baluchistan—												
Karachi	...	65	...	...	...	...	...	...	...	...	...	...
Shikarpur	37·5	...	...	...	...	...	...	...	...	...	...	...
Quetta	...	...	...	...	...	...	...	...	...	...	...	...
Bombay—												
Deccan and Karnátak—												
Dharwar	64·01	...	...	...	...	...	...	...	...	...	...	...
Sholapur	73·18	...	...	...	...	...	...	...	...	...	...	...
Poona	74·58	70·88	...	...	...	...	...	...	...	...	...	...
Khandesh and N.-E. Deccan—												
Ahmadnagar	70·83	...	...	...	...	...	...	...	...	...	...	...
Dhulia	...	...	...	...	...	...	...	...	...	...	...	...
Gujarat—												
Surat	...	...	...	...	...	...	...	...	...	...	...	...
Ahmadabad	60	...	...	...	...	...	...	...	...	...	...	...
Central Provinces—												
Western—												
Nagpur	...	...	...	...	...	...	...	...	...	...	...	...
Central—												
Jubbulpore	...	...	34	33·25	70	66·62	88·87	57	...	...	...	...
Eastern—												
Raipur	...	...	30	30	100	130	67	50	...	...	...	...
Berar—												
Basim	...	...	...	...	...	...	...	...	...	...	...	...
Akola	...	...	31·25	40	114·25	...	57	...	4	4	...	9
Ellichpur	...	...	34·87	34	133·25	133·25	72·75	61·5	...	...	...	...
Amraoti	...	...	30	30	195	160	80	46	6	3	...	...
Madras—												
South, central—												
Coimbatore	51·2	...	...	...	...	...	48	...	...	...	...	...
Salem	...	...	...	...	119·9	115·6	49·7	29·1	...	...	7·7	6·9
Central—												
Bellary	47·6	...	...	...	...	...	...	...	...	...	...	...
Cuddapah	...	...	...	...	...	...	41·1	28	...	...	...	...
Karnul	...	...	...	...	74·1	49·4	49·4	32·9	...	...	...	...
East Coast, central—												
Nellore	...	...	...	...	...	...	...	...	...	...	4·4	2·9
East Coast, south—												
Madras	49·4	62·6	...	...	123·4	123·4	49·4	32·1	...	...	...	...
Tanjore	...	...	...	...	...	...	...	...	...	...	...	...
Trichinopoly	...	...	...	...	51·4	82·4	...	...	...	...	...	...
Southern—												
Madura	...	...	...	...	106·8	106·8	...	...	...	...	4·3	4·3
Mysore—												
Mysore	76·8	40·48	...	...	280·51	260·28	77·14	68·84	6·85	5	6·51	4
Bangalore	51·43	51·48	...	...	342·85	308·57	45	34·29	7·61	7·61	6·86	6·86

(The figures state prices in rupees per ten maunds)

Jawar stalks		Bhusa		Sheep, per score		Goats, per score		Plough bullocks, per pair		Districts
1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	
										Rajputana—
										Eastern—
5	2·5	...	...	140	140	...	...	85	80	Ajmer
										Panjab—
										Southern—
...	3·28	...	...	50	50	...	...	75	75	Ferozpur
										Central—
...	...	...	...	150	100	...	...	112·5	112·5	Lahore
										South-eastern—
6·67	5·62	...	...	85	80	...	...	120	120	Delhi
										Submontane—
...	...	...	...	80	...	...	...	...	...	Amritsar
										Northern—
6·67	8·91	...	...	80	70	...	...	80	80	Ráwalpindi
										Western—
6·67	4·01	...	...	60	50	...	...	75	70	Multan
										Sind and Baluchistan—
...	...	...	...	100	...	...	...	...	...	Karáchi
...	...	...	...	...	...	...	...	...	...	Shikárpur
...	...	6·87 to 7·5	8·12	40 to 140	40 to 140	...	...	...	...	Quetta
										Bombay—
										Deccan and Karnátak—
...	...	...	...	...	...	...	...	...	...	Dharwar
...	...	...	...	...	...	...	...	...	...	Sholapur
...	...	...	...	...	...	...	...	...	...	Poona
										Khandesh and N.-E. Deccan—
...	...	...	...	...	...	...	...	...	...	Ahmadnagar
...	...	...	...	...	...	...	...	...	...	Dhulia
										Gujarat—
...	...	...	...	70	...	...	...	...	...	Surat
...	...	...	...	...	...	...	...	...	...	Ahmadabad
										Central Provinces—
										Western—
...	...	...	...	60	60	...	...	100	100	Nagpur
										Central—
...	...	...	...	55	55	...	...	45	35	Jubbulpore
										Eastern—
...	...	...	...	...	...	...	...	30	40	Raipur
										Berar—
...	...	...	...	...	60	...	...	...	100	Básim
7·5	9	...	...	80	60	...	...	100	60	Akola
4	4	...	...	60	60	...	...	100	150	Ellichpur
9	...	...	...	60	65	...	...	80	75	Amráoti
										Madras—
										South, central—
4·8	...	...	...	...	...	...	...	50	...	Coimbatore
...	...	...	...	75	75	75	75	...	...	Salem
										Central—
5·2	...	...	...	80	80	80	80	100	100	Bellary
...	...	...	...	...	...	...	...	...	...	Cuddapah
...	...	...	...	...	...	...	...	...	...	Karnul
										East Coast, central—
...	...	...	...	...	...	...	...	...	...	Nellore
										East Coast, south—
...	...	...	...	58·75	55	58·75	55	...	...	Madras
...	...	...	...	80	80	80	80	...	...	Tanjore
...	...	...	...	...	...	...	...	...	...	Trichinopoly
										Southern—
...	...	...	...	...	...	...	...	40	40	Madura
										Mysore—
6·5	3·75	...	...	100	100	...	...	70	70	Mysore
5·71	5·71	...	...	160	160	...	...	120 to 150	120 to 150	Bangalore

J. A. ROBERTSON
Director-General of Statistics

W. S. MEYER
Secretary to the Government of India

Calcutta, March 16, 1905

GOVERNMENT OF INDIA

FINANCE DEPARTMENT

RETAIL PRICES FOR THE FIRST HALF OF FEBRUARY 1905 (*The figures*

DISTRICTS	WHEAT		BARLEY		RICE: Best sort		RICE: Common		JAWAR OR CHOLUM (*Andropogon sorghum*)		BAJRA OR CUMBU (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Burma—												
Tenasserim—												
Morgui	...	...	...	..	..	...	11 5	11 5	...	...	...	...
Tavoy	...	...	...	...	12 8	12 8	13 6	13 6	...	...	...	...
Moulmein and Amherst	6 13	6 13	...	...	9 12	9 12	10 8	10 8	...	...	...	...
Pegu (deltaic)—												
Pegu	...	...	..		9 3	9 3	10 4	10 4	...	...	...	...
Rangoon	13 2	13 —	...	...	13 —	13 6	14 —	14 4	...	...	...	...
Maubin	...	...	...	...	10 11	10 11	11 9	11 9	...	...	...	...
Bassein	...	..	.		10 14	10 14	12 5	12 5	...	..	...	...
Pegu (inland)—												
Tharawadi	...	...	...	...	10 10	10 10	11 10	11 10	...	...	...	...
Henzada	...	...	..	...	9 11	9 11	12 2	12 2	...	...	...	...
Prome	...	...	...	...	...	...	13 9	13 15	...	...	...	...
Toungoo	...	...	..	...	10 6	10 6	13 8	13 8	...	...	...	...
Thayetmyo	...	...	...	..	11 10	11 10	13 13	13 13	...	...	...	...
Upper Burma—												
Mandalay	18 2	15 2	...	...	10 —	10 4	11 6	11 12	...	..	...	...
[illegible]	[illegible]	...	...	...	8 —	8 14	9 12	10 10	...	...	...	...
Bhamo	[illegible]	[illegible]	...	...	9 13	9 13	11 9	11 —	...	...	...	...
Pakókku	...	...	...	..	14 2	10 9	15 6	14 12	...	...	...	...
Meiktila	...	...	...	.	[illegible]	[illegible]	[illegible]	[illegible]	28 8	26 1	...	...
Arakan—												
Sandoway	..	...	...	...	16 12	16 12	22 1	22 1	...	...	...	...
Kyaukpyu	...	...	...	...	12 3	12 14	13 3	13 14	...	...	...	...
Akyab	...	...	...	...	11 —	11 —	12 —	12 —	...	...	...	...
Assam—												
Surma—												
Sylhet	...	...	...	...	15 —	16 —	17 8	17 8	...	...	...	...
Cachar	9 11	9 11	...	...	11 13	11 13	19 6	19 6	...	...	...	...
Hill tracts—												
Khási and Jáintia Hills	8 8	8 —	...	...	5 12	5 8	13 4	12 —	...	...	...	...
Garo Hills	...	...	...	...	4 —	4 —	16 —	17 —	...	...	...	...
Manipur	...	...	...	...	29 —	28 —	33 —	31 —	...	...	...	...
Nagá Hills	...	...	...	...	16 8	16 8	18 —	18 —	...	...	...	...
Lushai Hills	...	...	...	..	5 —	5 —	8 —	8 —	...	...	...	...
Brahmaputra—												
Goálpára	16 —	16 —	...	...	5 8	5 8	16 —	16 —	...	...	...	...
Kámrúp	11 —	12 8	...	...	9 8	9 —	16 —	14 —	...	...	...	...
Darrang	10 —	10 —	...	...	8 —	8 —	16 —	16 —	...	...	...	...
Nowgong	...	...	..	...	8 —	8 —	16 —	16 —	...	...	...	...
Sibságar	...	...	...	...	6 —	6 —	16 —	16 —	...	...	...	...
Lakhimpur	9 —	10 —	...	...	6 8	6 8	14 —	14 —	...	...	...	...
Bengal—												
Eastern—												
Backerganj	...	...	...	...	..	...	15 —	12 12 and 14 —	...	...	...	...
Noakhali	...	...	..	...	...	...	16 —	16 —	...	...	...	...
Chittagong	...	...	...	..	...	...	13 4	13 4	...	...	...	...
Tippera	...	...	...	...	...	...	15 4	15 4	...	...	...	...
Dacca	15 —	15 —	21 —	25 —	...	...	15 2	16 —	...	...	...	...
Maimensingh	12 8	12 8	11 6	11 6	...	...	16 —	16 13	...	...	...	...
Deltaic—												
Khulna	...	..	...	...	...	...	15 8	14 8	...	...	...	...
24-Parganas	...	...	...	...	...	...	12 —	12 —	...	...	...	...
Midnapur	10 —	12 —	...	...	...	...	16 8	15 8	...	...	...	...
Howrah	12 —	...	...	...	...	...	12 12	13 —	...	...	...	...
Calcutta	11 —	12 4	16 —	16 —	...	...	9 10	9 10	...	14 —	14 —	14 —
Hooghly	11 —	11 —	...	...	...	...	10 —	10 —	...	...	...	...
Nadia (Krishnagarh)	16 —	15 8	...	...	...	...	12 13	13 4	...	...	...	...
Jessore	10 —	10 —	12 —	11 8	...	...	14 4	15 —	...	...	...	...
Faridpur	20 —	20 —	28 —	32 —	...	...	13 —	13 —	...	...	...	...

state the number of sers (of 80 tolas) and chittacks sold for one rupee)

Marua or ragi (*Eleusine coracana*)		Kangni or kakun, Italian millet (*Setaria italica*)		Gram, chenna, chola, kadalay, or sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar or thur, cadjan pea (*Caianus indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Burma—
												Tenasserim—
...	...	...	...	...	...	...	...	...	...	18 14	18 14	Mergui
...	...	...	...	...	...	...	...	...	...	15 15	15 15	Tavoy
...	...	...	...	9 5	9 5	...	...	7 9	7 9	16 4	16 4	Moulmein and Amherst
												Pegu (deltaic)—
...	...	...	...	11 —	11 —	...	...	9 5	9 5	19 8	19 8	Pegu
...	...	...	...	16 10	16 12	...	...	12 4	12 4	18 8	18 8	Rangoon
...	...	...	...	...	...	...	...	...	...	12 8	12 8	Maubin
...	...	...	...	12 12	12 12	...	...	...	...	15 1	15 1	Bassein
												Pegu (inland)—
...	...	...	...	8 8	8 8	...	...	...	...	14 4	14 4	Tharawadi
...	...	...	...	11 12	11 12	12 1	12 1	8 2	8 2	14 3	14 3	Honzada
...	...	...	...	14 14	14 14	...	...	8 2	8 2	16 2	16 2	Prome
...	...	...	...	10 8	10 8	...	...	...	...	10 15	10 15	Toungoo
...	...	...	...	18 4	18 4	...	...	8 10	8 10	14 8	14 8	Thayetmyo
												Upper Burma—
...	...	...	...	22 2	15 8	...	...	9 13	10 2	17 —	16 5	Mandalay
...	...	...	...	8 —	8 —	...	...	5 5	6 3	14 3	14 3	Bamo
...	...	...	...	20 —	20 —	...	...	8 2	8 2	14 3	14 3	Pakôkku
...	...	...	...	18 —	17 8	37 —	39 2	8 13	8 13	16 —	16 —	Meiktila
												Arakan—
...	...	...	...	...	...	...	...	...	...	17 11	16 —	Sandoway
...	...	...	...	...	...	...	...	...	...	18 —	24 —	Kyaukpyu
...	...	...	...	10 —	10 —	...	...	7 —	7 —	13 —	13 —	Akyab
												Assam—
												Surma—
...	...	...	...	12 —	11 8	...	...	12 —	11 8	12 8	12 8	Sylhet
...	...	...	...	12 3	12 3	...	...	10 10	11 6	12 12	12 12	Cachar
												Hill tracts—
...	...	...	...	10 —	9 —	17 —	17 —	8 —	8 —	8 8	8 —	Khási and Jáintia Hills
...	...	...	...	10 —	10 —	...	...	7 —	7 —	8 —	8 —	Gáro Hills
...	...	...	...	...	...	...	...	5 12	6 8	8 —	8 —	Manipur
...	...	...	...	8 —	7 8	...	...	7 8	7 —	8 —	8 —	Nágá Hills
...	...	...	...	8 —	8 —	...	...	5 4	5 4	6 8	6 8	Lushai Hills
												Brahmaputra—
...	...	...	...	13 —	14 —	...	...	12 —	12 —	12 —	12 —	Goálpára
...	...	...	...	13 —	12 —	...	...	10 —	10 —	11 —	11 —	Kámrúp
...	...	...	...	12 —	12 —	...	...	10 —	10 —	11 —	11 —	Darrang
...	...	...	...	11 —	11 —	...	...	9 —	9 —	11 —	11 —	Nowgong
...	...	...	...	10 8	11 —	...	...	10 8	10 —	11 —	11 —	Sibságar
...	...	...	...	13 —	13 —	...	...	9 —	9 —	10 —	10 —	Lakhimpur
												Bengal—
												Eastern—
...	...	...	...	13 8	13 8	...	...	...	...	13 —	13 —	Backerganj
...	...	...	...	13 —	13 —	...	...	...	...	13 —	13 —	Noakhali
...	...	...	...	12 —	12 —	...	...	10 —	10 —	13 12	13 12	Chittagong
...	...	...	...	...	...	...	...	...	...	10 10	10 10	Tippera
...	...	...	...	16 —	16 —	...	...	20 —	18 —	14 —	13 —	Dacca
...	...	...	...	15 —	15 —	...	...	10 10	10 10	12 6	12 6	Maimensingh
												Deltaic—
...	...	...	...	15 —	15 —	...	...	10 —	10 —	13 5	13 5	Khulna
...	...	...	...	16 —	16 —	...	...	12 —	12 —	13 5	13 5	24-Parganas
...	...	...	...	10 — to 13 —	11 — to 14 —	...	...	10 —	10 —	11 8	11 8	Midnapur
...	...	...	...	15 12	16 —	...	...	12 —	12 —	13 —	13 —	Howrah
...	...	7 8	7 8	13 —	14 —	17 —	17 —	9 6	9 —	10 —	10 —	Calcutta
...	...	...	...	13 —	13 —	...	...	10 —	10 —	13 —	13 —	Hooghly
...	...	...	...	20 —	20 —	...	...	11 7	11 8	13 8	13 4	Nadia (Krishnagarh)
...	...	...	...	16 —	16 —	...	...	20 —	16 —	12 —	12 —	Jessore
...	...	...	...	10 —	10 —	...	...	10 —	10 —	13 —	13 —	Faridpur

RETAIL PRICES FOR THE FIRST HALF OF FEBRUARY 1905—*continued* (*The figures*

Districts	Wheat		Barley		Rice — Best sort		Rice — Common		Jawar or cholum (*Andropogon sorghum*)		Bajra or cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Bengal—*continued*												
Central—												
Bankura	13 8	13 8	...	...	...	...	15 —	15 —	...	...	...	...
Bardwan	13 8	13 8	...	...	...	...	14 —	14 8	...	...	...	...
Birbhum	12 12	12 12	...	...	...	...	15 12	15 12	...	...	...	...
Murshidabad	15 —	16 —	24 —	26 —	...	...	14 8	14 —	...	...	...	...
Santhal Parganas	13 —	14 —	22 —	20 —	...	...	16 —	16 —	...	...	...	...
Pabna	16 8	17 12	26 —	26 —	...	...	14 4	14 4	...	...	...	...
Bogra	13 8	14 1	...	...	...	...	16 8	15 12	...	...	...	...
Rajshahi	18 —	18 —	26 4	26 4	...	...	15 —	15 —	...	...	...	...
Malda	14 —	14 —	...	...	...	...	15 —	15 —	...	...	20 —	20 —
Northern—												
Rangpur	13 4	13 4	...	...	...	...	15 —	16 —	...	...	...	...
Dinajpur	13 4	15 8	...	...	...	...	15 9	15 9	...	...	...	...
Jalpaiguri	12 —	12 —	...	...	...	...	13 —	13 —	...	...	...	...
Hills—												
Darjeeling	...	...	...	...	...	...	12 —	12 —	...	...	...	...
Orissa—												
Puri	13 2	12 7	...	...	...	...	15 12	15 12	...	...	...	...
Cuttack	14 7	15 12	...	...	...	...	15 12	15 12	...	...	...	...
Balasore	13 —	13 —	...	...	...	...	17 —	16 —	...	...	...	...
Chota Nagpur—												
Singhbhum	12 —	12 —	...	...	...	...	14 —	14 —	...	...	...	...
Mánbhum	11 —	13 8	18 —	18 —	...	...	14 —	14 —	...	20 —	...	...
Ránchi	7 12 to 11 8	8 8 to 14 —	16 —	16 —	...	...	14 —	14 —	...	...	...	...
Palámau	15 12	15 8	23 10	28 10	...	...	13 8	13 8	...	...	...	...
Hazáribágh	12 -	13 8	17 8	17 8	...	...	13 —	13 —	...	...	...	...
Bihár, south—												
Monghyr	15 —	16 8	...	...	...	...	15 —	15 8	...	...	...	...
Gaya	15 14	16 2	17 —	30 —	...	...	14 1	14 14	...	25 —	...	...
Patna	13 —	18 —	24 —	32 —	...	...	15 —	18 —	18 —	23 —	...	...
Shahabad	14 —	19 —	22 —	24 —	...	...	15 —	15 —	...	...	...	...
Bihár, north—												
Purnea	15 —	15 —	...	...	...	...	14 —	14 —	...	...	...	...
Bhágalpur	15 4	16 6	25 8	25 3	...	...	16 6	16 6	...	...	...	...
Darbhanga	16 8	16 8	26 6	27 8	...	...	18 11	18 11	...	...	...	...
Muzaffarpur	14 —	14 —	28 —	28 —	...	...	14 —	14 —	...	...	...	...
Sáran	14 —	16 —	24 —	26 —	...	...	16 —	16 —	...	...	...	...
Champáran	16 —	16 8	28 —	28 —	...	...	16 8	17 —	...	...	...	...
United Provinces:												
(*a*) AGRA—												
Eastern—												
Mirzapur	13 —	16 —	17 —	21 —	6 —	6 —	11 —	12 —	17 —	22 —	17 —	22 —
Benares	12 3	15 3	19 —	24 4½	7 13	8 1½	10 13½	11 15	20 1	25 8	20 1	23 —
Ghazipur	11 13	14 8	16 10	21 —	6 12	7 4	12 12	13 11	18 12	22 8	16 6	20 4
Jaunpur	13 —	15 8	19 —	25 —	6 —	6 4	11 —	14 —	...	28 —	...	26 8
Allahabad	11 8	14 —	17 —	24 8	6 —	6 —	10 —	13 —	19 —	27 —	16 —	25 —
Central—												
Bánda	12 8	18 —	17 —	24 —	5 4	5 4	12 —	14 8	17 —	28 —	17 —	24 —
Fatehpur	12 —	16 8	19 —	26 —	10 —	12 —	12 —	14 —	19 —	34 —	18 —	26 —
Hamirpur	13 3	17 —	18 6	24 —	6 —	6 —	10 —	10 —	18 6	27 —	17 4	22 —
Jalaun	13 12	19 8	17 —	24 —	8 —	8 —	10 —	10 —	20 —	25 —	16 —	21 —
Cawnpore	13 4	16 8	19 —	31 —	...	...	12 —	13 8	20 —	32 —	19 —	23 —
Jhansi	12 —	15 8	18 —	26 —	10 4	11 —	11 —	14 —	14 12	24 —	15 12	22 —
Etáwah	13 14	17 4	17 12	26 8	5 —	5 —	12 —	14 —	17 12	22 8	17 4	20 12
Farukhabad	13 10	18 12	17 1	30 —	5 7	5 7	9 9	10 15	17 11	30 —	18 6	23 13
Mainpuri	15 —	19 —	20 —	24 8	4 —	4 8	13 —	13 8	21 —	25 —	20 —	23 —
Etah	14 —	18 —	16 —	27 —	5 —	5 —	9 —	10 —	17 —	25 —	16 —	23 —
Western—												
Meerut	14 —	16 —	22 —	26 8	4 —	4 —	11 —	11 —	18 —	24 —	16 —	21 —
Agra	14 4	16 —	20 8	28 8	7 8	7 4	10 8	10 8	21 4	24 8	17 4	20 12
Muttra	12 —	17 —	21 —	35 —	7 —	7 —	12 —	12 —	21 —	26 —	18 —	23 8
Aligarh	12 8	18 —	18 —	28 8	4 8	5 —	...	...	21 —	25 —	17 —	23 8
Bulandshahr	14 —	18 8	18 8	28 —	5 8	5 8	8 8	8 8	19 —	26 8	16 —	23 —
Submontane, east—												
Ballia	13 —	17 —	20 —	23 —	6 —	6 8	9 —	11 4	20 4	21 —	19 —	20 —
Azamgarh	12 10	15 4	16 --	22 14	6 8	7 8	10 2	10 1	...	...	...	...
Gorakhpur	14 6	17 2	23 8	26 10	12 2	12 9	16 4	16 4	...	...	21 10	22 8
Basti	14 8	16 4	25 —	25 12	9 —	9 —	15 —	15 8	25 —	26 —	...	...

state the number of sers (of 80 tolas) and chittacks sold for one rupee)

Marua or Ragi (*Eleusine coracana*)		Kangni or Kakun, Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar or Thur, Cadjan Pea (*Cajanus indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Bengal—*continued*
												Central—
...	...	...	...	14 —	14 —	...	...	13 —	13 —	13 —	13 —	Bankura
...	...	...	...	16* —	16 8	...	...	12 12	12 8	13 8	13 8	Bardwan
...	...	...	...	15* 8	16 —	...	...	18 1	11 8	12 —	12 —	Birbhum
...	...	...	...	20 —	20 —	...	...	15 —	14 —	13 —	13 —	Murshidabad
...	...	...	...	15 —	17 —	22 —	21 —	19 —	20 8	12 —	13 —	Santhal Parganas
...	...	...	...	16 —	16 —	...	...	12 —	12 4	12 —	12 -	Pabna
...	...	...	...	15 —	15 —	...	...	16 8	20 4	12 12	12 12	Bogra
...	...	...	...	21 —	21 —	...	...	13 8	13 8	12 12	12 12	Rajshahi
...	...	...	...	12 —	16 —	24 —	...	13 —	14 —	12 —	12 —	Malda
												Northern—
...	...	...	...	15 —	16 —	...	...	9 8	11 12	12 —	13 —	Rangpur
...	...	...	...	16 —	16 —	...	...	11 6	13 2	13 4	13 4	Dinajpur
...	...	...	...	14 —	14 —	...	...	10 —	10 —	12 —	12 —	Jalpaiguri
												Hills—
13 —	13 —	...	...	12 —	13 —	15 —	16 —	8 —	8 —	10 -	10 -	Darjeeling
												Orissa—
...	...	...	...	17 1	15 12	...	...	10 8	11 2	16 —	16 -	Puri
...	...	...	...	21 —*	19 11*	...	...	21 —	21 —	15 —	15 -	Cuttack
...	...	...	...	13 —	13 —	...	...	10 —	10 —	13 —	13 —	Balasore
												Chota Nagpur—
...	...	...	...	14 —	14 —	...	...	13 —	13 —	11 —	11 —	Singhbhum
...	...	...	...	14 8	15 8	20 —	22 —	12 8	12 —	12 —	12 —	Mánbhum
27 —	26 8	...	...	14 8 to 15 —	15 8	18 —	19 -	7 8	8 —	11 —	11 8	Ránchi
...	...	...	...	16 14	19 2	20 4	20 4	13 8	13 8	12 6	12 6	Palámau
22 —	22 —	...	...	15 —	17 —	17 —	17 —	11 —	11 —	11 —	10 12	Hazáribágh
												Bihar, south—
...	...	...	...	19 —	20 —	24 —	25 —	18 8	13 8	12 8	12 8	Monghyr
...	...	...	...	17 14	20 8	20 8	23 9	14 5	14 5	12 15	12 5	Gaya
...	...	19 —	22 —	17 —	21 —	20 —	26 —	14 —	18 —	13 —	12 —	Patna
...	...	...	...	17 —	21 —	22 —	22 —	15 —	15 —	13 —	13 -	Shahabad
												Bihar, north—
...	...	...	...	16 8	16 8	26 — to 27 —	25 — to 26 8	11 —	11 —	11 —	11 -	Purnea
...	...	...	...	19 —	19 —	23 —	18 —	13 14	15 4	11 6	12 8	Bhágalpur
30 12	23 —	...	...	18 11	22 2	24 3	28 10	16 8	17 9	13 4	13 4	Darbhanga
28 —	24 —	...	...	18 —	18 —	23 —	28 —	16 —	16 —	12 4	12 4	Muzaffarpur
16 —	22 —	...	...	17 —	19 —	19 —	25 —	13 —	16 —	13 —	13 —	Sáran
30 —	33 —	...	...	20 —	20 —	25 -	30 —	15 —	15 —	12 8	12 8	Champáran
												United Provinces:
												(a) Agra—
												Eastern—
...	...	13 —	13 —	16 —	18 —	17 —	22 —	12 —†	15 —†	12 —	12 —	Mirzapur
...	...	19 5	20 10	16 12	19 4	22 12	28 11	10 13½†	13 2½†	11 10½	11 8½	Benares
...	...	12 4	14 4	16 10	20 8	19 12	22 12	13 12†	15 2†	11 2	11 2	Ghazipur
14 —	...	20 —	...	16 8	20 8	21 —	28 —	12 —	15 —†	11 8	11 8	Jaunpur
...	...	19 —	21 —	16 —	21 —	...	...	11 —	13 -	12 .	12 —	Allahabad
												Central—
...	...	...	...	16 8	25 —	...	...	13 —	17 —†	12 8	12 8	Bánda
...	30 —	...	20 —	16 —	21 —	...	21 —	14 —†	17 —†	12 —	12 —	Fatehpur
...	...	...	...	17 12	23 8	...	...	12 —†	16 —†	12 —	12 —	Hamirpur
...	...	...	...	17 4	23 8	...	...	15 —†	16 —†	12 8	12 -	Jalaun
...	...	18 —	19 —	18 —	23 4	20 —	28 —	13 8†	18 —†	14 —	14 —	Cawnpore
...	...	...	...	13 8	22 —	...	...	...	...	13 4	13 -	Jhansi
24 —	28 —	15 —	18 —	17 8	21 12	18 12	26 8	13 —†	18 —†	13 8	13 10	Etáwah
...	...	...	...	16 6	19 1	19 12	32 11	10 15†	15 —†	13 10	13 10	Farukhabad
...	...	...	...	17 8	21 8	22 8	27 —	13 —†	16 8†	12 8	12 8	Mainpuri
...	...	...	...	16* —	20 —	20 —	32 —	12 —†	14 —†	13 8	13 8	Etah
												Western—
...	...	...	...	17 —	24 12	18 —	27 —	13 —†	15 8†	13 8	13 8	Meerut
...	...	...	...	18 12	22 8	...	28 —	14 —†	14 8†	14 —	14 —	Agra
...	...	...	...	18 —	22 —	...	...	12 —†	16 —†	14 —	14 4	Muttra
...	...	14 —	15 —	16 —	20 8	22 —	31 —	12 —†	15 8	14 8	14 8	Aligarh
...	...	16 —	20 —	17 12	23 8	18 —	26 —	13 —†	14 —†	13 4	13 4	Bulandshahr
												Submontane, east—
...	...	12 —	13 —	17 —	20 —	19 8	23 12	13 —†	15 4†	11 4	11 4	Ballia
...	...	12 8	12 8	16 2	17 8	19 2	23 12	12 2	13 10	10 4	10 4	Azamgarh
...	...	...	...	19 12	19 12	21 10	...	15 2†	16 —†	11 3	11 3	Gorakhpur
26 —	26 8	15 12	15 12	18 —	19 —	20 8	30 —	14 4†	14 8†	11 —	11 —	Basti

* Kulai † Husked

RETAIL PRICES FOR THE FIRST HALF OF FEBRUARY 1905—*continued* (*The figures*

Districts	Wheat		Barley		Rice: Best sort		Rice: Common		Jawar or Cholum (*Andropogon sorghum*)		Bajra or Cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
United Provinces—*continued*												
(a) Agra—*continued*												
Submontane, west—												
Shahjahánpur	15 4	17 —	25 —	29 8	6 8	7 —	10 —	12 —	23 —	26 —	23 —	26 —
Budaun	12 6	17 6	19 12	28 4	5 —	5 —	10 12	12 —	16 —	25 —	15 —	22 —
Pilibit	13 8	15 6	27 —	27 —	5 —	5 —	15 —	15 —	27 —	27 —	25 —	25 —
Bareli	10 —	13 —	18 —	21 —	5 —	5 4	10 —	10 —	15 —	25 8	14 —	17 8
Moradabad	14 11	17 12	22 4	19 8	5 2	5 2	12 4	13 4	21 12	32 8	17 12	21 10
Bijnor	15 4	17 —	30 —	35 —	4 12	4 12	12 8	12 8	...	...	21 8	24 —
Muzaffarnagar	14 9	16 8	27 8	33 —	11 —	11 9	11 2	12 10	24 3	30 13	21 7	23 10
Sahéranpur	15 1	17 3	26 3	32 4	5 —	4 13	9 11	9 11	27 6	30 1½	24 2	26 12
Dehra-Dún	13 —	15 8	27 —	33 —	6 —	6 —	9 —	10 —	23 —	25 —	18 —	24 —
Hills—												
Naini Tal	12 —	13 —	19 —	18 —	4 —	4 —	10 —	10 —	...	...	14 —	16 —
Almora	16 —	16 —	22 8	23 —	4 8	4 8	11 —	12 —	...	...	...	...
Garhwál	18 —	13 —	16 —	16 —	5 —	5 —	8 8	8 8	...	...	...	...
(b) Oudh—												
Southern—												
Partábgarh	12 —	17 —	18 —	29 —	8 —	9 —	13 —	16 —	20 —	32 —	18 —	26 —
Sultanpur	13 —	16 —	19 —	25 —	7 8	8 —	13 —	15 —	...	...	...	...
Rae-Bareli	12 8	17 —	19 8	28 —	5 8	5 8	12 8	17 —	19 8	35 —	19 8	30 —
Unao	11 8	16 8	16 8	28 —	6 —	6 —	12 —	14 —	18 8	29 —	18 —	22 —
Lucknow	12 8	16 4	20 —	32 —	5 —	5 —	12 —	13 8	17 —	29 —	16 —	28 —
Hardoi	15 —	18 —	25 —	28 —	7 —	6 —	10 —	15 —	28 —	35 —	24 —	28 —
Northern—												
Fyzabad	12 —	16 —	22 —	30 —	...	...	9 8	11 —	21 —	28 —	20 —	24 —
Barabanki	12 8	14 8	16 8	19 8	8 —	8 —	11 —	12 8	21 —	25 —	20 —	25 —
Gonda	13 8	15 8	15 12	22 —	...	...	12 4	12 8	24 —	24 —	22 —	24 —
Bahraich	13 —	17 —	26 —	37 —	6 —	7 —	11 8	15 8	31 —	35 —	23 —	25 —
Sitapur	12 8	17 4	21 —	30 —	5 —	5 —	10 —	10 —	20 —	28 —	20 —	26 —
Kheri	13 —	17 4	22 —	30 —	5 —	5 —	12 —	14 —	23 —	36 —	22 —	29 —
Rajputana—												
Eastern—												
Partábgarh	12 9	14 8	25 —	30 —	7 —	8 8	8 8	10 —	27 8	30 —	...	...
Bánswára	13 —	12 8	24 —	24 —	4 8	4 8	8 —	8 —	...	...	...	...
Mewar (Udaipur)	13 8	14 4	21 1	22 2	7 4	7 3	8 —	7 14	21 1	21 12	12 12	14 4
Hilly Tracts of Mewar (Dungarpur)	13 4	15 —	24 —	26 8	4 —	4 —	6 8	6 8	...	...	...	...
Sirohi	14 — and 15 8	14 8 and 16 —	21 —	24 —	6 —	6 —	8 —	8 —	19 —	19 —	18 —	19 —
Erinpura	12 4	15 8	18 8	22 12	6 4	6 —	8 —	8 —	18 —	20 —	16 —	19 —
Ajmer	13 —	16 —	18 —	24 —	6 8	6 8	8 2¼	8 2¼	20 —	24 5	17 8	21 10
Abu	12 15 and 13 6	13 6 and 13 11	18 6	19 —	5 6	5 6	8 8	8 8	17 8	18 —	14 10	14 11
Kishangarh	14 —	18 8	19 —	25 —	6 —	6 —	10 8	11 —	24 —	26 — to 30 —	18 —	24 —
Bundi	33 2	28 —	36 9	47 8	7 5	7 5	12 3	13 6	39 9	47 8	...	...
Kotah	17 10	21 8	21 12	28 4	8 —	8 —	10 —	10 —	22 4	29 —	15 —	14 6
Jhalawar	14 4	16 6	23 8	26 —	7 4	7 4	10 —	10 —	18 —	24 —	16 —	17 —
Tonk	16 2	20 10	25 14	30 6	4 8	4 5	5 15	6 7	29 10	36 12	26 10	29 14
Jaipur	13 11	17 8	20 5	27 —	5 12	5 11	6 14	6 12	24 2	28 9	19 7	23 3
Karauli	14 11	19 14	18 14	29 13	10 —	10 15	11 4	12 2	20 —	31 4	15 —	22 13
Dholpur	16 5½	18 5	23 8½	28 4	8 —	8 —	9 —	9 —	23 12¾	25 8¼	20 7	22 8
Bharatpur	17 6½	19 8	28 6½	31 4	5 —	5 —	7 —	7 —	26 8	27 4	21 11	26 1
Alwar	16 —	17 11	25 5	28 6	8 —	8 —	8 12	8 7	25 —	28 6	22 11	25 5
Deoli	15 —	19 8	23 —	32 —	5 —	5 —	6	6 —	28 —	31 —	23 —	27 —
Nasirabad	14 —	16 —	...	...	8 —	8 —	9 —	9 —	19 —	28 —	17 —	21 —
Balmer	12 —	14 10	...	...	6 —	6 —	8 —	8 —	18 8	19 —	15 —	16 5
Anádra	13 — and 14 1	14 — and 14 8	..	...	5 8	5 8	8 8	8 8	...	...	15 10	15 12
Shahpura	11 —	16 8	22 —	27 —	8 8	8 8	9 4	9 8	26 —	33 —	25 —	23 8
Western—												
Jodhpur	12 5 and 13 2	14 8 and 15 5	18 10	20 2	6 4	6 4	7 8	7 8	13 2	20 5	16 4 and 17 8	17 8 and 18 6
Jaisalmer	10 12	10 13	...	...	6 9	6 13	10 6	10 13	14 8	16 5	13 1	14 10
Bikaner	13 —	13 —	22 8	23 8	3 4	3 4	7 —	7 —	...	...	15 8	16 —
Central India—												
Indore	12 —	14 —	21 —	20 —	7 —	7 —	8 —	8 —	17 —	22 —	15 —	16 8
Nimach	12 4	16 —	...	...	8 8	8 8	9 4	9 —	20 —	28 —	14 —	18 —
Gwalior	12 14½	13 1	21 12	24 —	7 2	7 2	8 4	8 4	20 4	22 8	18 12	19 8
Panjab—												
Southern—												
Hissar	16 —	17 —	27 —	38 —	...	...	15 —	16 —	25 —	30 —	24 —	25 —
Ferozpur	16 —	16 —	28 —	30 —	...	...	8 —	8 —	30 —	30 —	22 —	22 —
Central—												
Lahore	16 —	16 4	28 8	29 8	...	...	9 4	9 8	23 8	30 8	22 8	23 8
Gujranwala	17 —	17 13	30 8	31 —	...	...	10 8	10 8	24 8	24 8	24 8	24 8
Gujrat	18 —	19 —	29 —	32 —	...	...	11 —	11 —	...	...	28 —	24 —
Jhelum	19 —	19 8	28 —	28 —	...	...	11 —	11 —	28 —	28 —	25 —	25 —

state the number of sers (of 80 tolas) and chittacks sold for one rupee)

Marua or Bagi (*Eleusine coracana*)		Kangni or Kakun, Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar or Thur, Cadjan Pea (*Cajanus indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												United Provinces—*continued*
												(*a*) AGRA—*continued*
												Submontane, west—
...	...	...	...	19 —	20 13	23 —	33 —	13 8	15 —*	12 —	12 —	Shahjahánpur
...	...	15 —	19 —	17 4	21 10	22 —	34 —	13 8	15 —	12 8	12 8	Budaun
...	...	...	...	20 —	21 —	25 —	25 —	16 —*	16 —*	12 —	12 —	Pilibit
...	...	17 8	17 8	15 8	19 —	18 8	26 —	12 4	12 8	10 8	10 8	Bareli
...	...	14 8	17 8	20 4	23 4	22 4	31 12	12 8*	15 12*	13 —	13 —	Moradabad
...	...	...	...	23 4	23 12	...	...	13 —*	14 8*	12 8	12 8	Bijnor
...	...	...	...	20 6	25 5	21 7	27 8	8 13	9 14	13 6	13 8	Muzaffarnagar
21 8	24 11	21 8	21 8	24 4	26 5	26 10	30 1½	12 14	12 14*	12 12	13 4	Sahāranpur
24 —	25 —	...	...	19 —	24 —	23 —	29 —	...	13 —*	12 —	12 —	Dehra-Dún
												Hills—
...	...	...	...	16 —	15 8	20 —	20 —	11 —	10 —*	8 —	7 —	Naini Tal
26 —	26 —	...	...	14 —	14 —	...	...	11 —*	11 —*	9 8	9 8	Almora
20 —	20 —	20 —	20 —	10 —	10 —	...	..	7 8	7 8	8 —	8 —	Garhwál
												(*b*) OUDH—
												Southern—
...	...	...	...	16 —	25 —	...	...	12 —*	16 —*	13 —	13 —	Partábgarh
...	...	...	...	19 —	24 —	...	...	13 —*	16 —*	12 —	12 —	Sultanpur
19 —	40 —	25 —	28 —	14 8	20 —	20 —	24 —	12 —*	16 —*	13 8	13 —	Rae-Bareli
...	...	16 —	16 —	16 —	21 —	22 —	34 —	12 —*	17 —	12 —	12 —	Unao
...	...	16 —	19 —	17 —	20 8	19 —	30 —	12 —*	17 —*	12 8	12 8	Lucknow
29 —	35 —	21 —	22 —	19 —	21 —	28 —	35 —	14 —	16 —	13 —	13 —	Hardoi
												Northern—
...	...	19 —	22 —	20 —	22 —	22 —	26 —	13 —*	16 —	11 8	11 8	Fyzabad
...	28 —	18 —	20 —	15 8	18 —	22 —	26 —	11 8*	15 —	13 —	13 —	Barabanki
17 —	17 —	15 —	15 —	18 —	21 —	24 —	26 —	13 —*	14 —*	11 —	11 —	Gonda
...	...	19 —	20 —	19 —	21 8	25 —	31 —	12 —*	17 —*	12 8	12 8	Bahraich
22 —	30 —	22 —	26 —	17 —	20 —	22 —	31 —	12 —	16 —	12 9	14 8	Sitapur
32 —	32 —	16 —	16 —	16 —	22 —	26 —	34 —	14 —*	16 —*	11 —	12 12	Kheri
												Rajputana—
												Eastern—
...	...	...	...	21 5	30 —	31 4	35 —	8 —	8 —	12 11	12 9	Partábgarh*
...	...	...	...	22 —	22 —	38 —	32 —	...	...	12 —	12 —	Bánswára
...	...	15 8	15 —	17 8	17 12	20 4	20 13	11 8	21 8	11 14	11 14	Mewar (Udaipur)
...	...	...	...	18 8	20 —	23 8	23 8	...	...	13 —	12 8	Hilly Tracts of Mewar (Dungarpur)
...	...	20 —	...	18 —	17 —	18 —	20 —	9 —	9 —	14 —	14 —	Sirohi
...	...	...	...	17 —	18 —	...	...	...	...	15 —	15 —	Erinpura
...	...	13 8	14 8	17 —	21 —	18 5½	24 —	...	...	15 —	15 —	Ajmer
...	...	...	...	16 6	16 9	16 15	17 5	9 14	9 14	13 11	13 11	Abu
..	...	...	...	18 8	21 —	20 — to 22 —	27 — to 32 —	...	...	16 —	16 —	Kishangarh
...	...	...	...	30 7	40 —	43 1	47 8	...	...	13 3	13 3	Bundi
...	...	...	...	19 6	32 12	...	...	9 —	8 —	12 8	12 8	Kotah
...	...	...	...	15 —	23 8	24 8	27 —	8 —	8 —	11 8	11 8	Jhalawar
...	...	...	...	18 12	24 12	31 —	36 —	...	...	13 10	13 10	Tonk
...	...	15 6	15 2	20 4 and 22 11	22 15 and 27 —	22 11	25 14	26 4	25 14	15 10	15 6	Jaipur
...	...	21 4	23 12	16 12	30 1	...	...	20 —	26 4	13 2	13 2	Karauli
...	...	16 —	18 —	22 5½	26 8½	...	...	17 —½	20 8	14 —	13 12½	Dholpur
...	...	21 6	21 8	24 2	25 8	24 6	24 8	17 6	17 8	14 4	14 4	Bharatpur
...	...	17 —	17 —	23 —	23 13	27 8	29 3	23 8	24 —	15 4	15 4	Alwar
...	...	...	...	18 —	26 4	23 —	31 —	10 —	10 —	14 —	13 8	Deoli
...	...	...	...	18 —	23 —	...	...	11 8	11 —	15 8	15 8	Nasirabad
...	...	...	...	15 13	17 2	19 —	21 —	...	...	16 —	16 —	Bálmer
...	...	...	...	16 —	16 —	17 12	18 6	...	...	14 —	14 —	Anádra
...	...	...	...	18 8	20 8	24 —	27 8	...	...	14 8	14 8	Shahpura
												Western—
...	...	...	...	18 —	18 13	18 1	21 13	10 —	10 —	16 8	16 8	Jodhpur
...	...	...	...	12 8	12 8	...	...	...	...	21 —	21 —	Jaisalmer
...	...	...	...	21 8	23 —	...	...	9 —	9 —	13 8	13 12	Bikaner
												Central India—
...	...	...	...	16 —	18 8	22 —	30 —	14 —	9 —	12 8	12 8	Indore
...	...	...	...	18 —	23 —	...	...	12 —	12 —	14 —	11 —	Nimach
...	...	15 —	15 —	20 6	22 14	...	...	22 8	16 2	12 12	12 12	Gwalior
												Panjab—
												Southern—
...	...	...	...	28 —	35 —	...	...	...	...	13 —	13 —	Hissar
...	...	10 —	10 —	28 —	31 —	29 —	30 —	10 —	10 —	14 —	14 —	Ferozpur
												Central—
...	...	19 8	20 6	25 2	27 2	27 8	29 4	9 4	9 12	15 4	15 6	Lahore
...	...	28 —	27 —	28 8	29 3	23 8	23 8	...	...	16 —	16 —	Gujranwála
...	...	...	...	26 8	28 8	24 —	24 —	...	...	16 8	16 8	Gujrat
...	...	...	...	29 —	30 —	24 —	24 —	...	..	16 —	15 —	Jhelum

* Husked

RETAIL PRICES FOR THE FIRST HALF OF FEBRUARY 1905—*continued* (*The figures*

Districts	Wheat		Barley		Rice: Best sort		Rice: Common		Jawar or cholum (*Andropogon sorghum*)		Bajra or cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Panjab—*continued*												
South-eastern—												
Gurgáon	12 12	16 —	22 8	29 8	...	...	8 —	8 —	22 —	31 —	20 —	25 8
Delhi	13 8	15 8	21 —	20 —	...	...	9 8	9 8	33 —	28 —	19 —	21 —
Rohtak	15 —	17 —	24 —	26 —	...	...	10 —	10 —	28 —	29 —	23 —	25 —
Karnál	15 8	16 —	30 —	30 —	...	...	8 —	8 —	35 —	35 —	22 —	22 —
Submontane—												
Ambala	18 1	18 12	23 5	23 8	...	...	11 12	11 12	37 6	39 —	20 5	23 8
Ludhiána	18 —	19 4	25 —	26 —	...	...	10 —	10 —	32 —	35 —	24 —	25 —
Jalandhar	17 8	18 12	25 —	27 —	...	...	10 —	10 —	27 —	30 —	19 —	20 —
Hoshiárpur	17 8	19 —	24 —	26 —	...	...	10 —	10 —	25 —	30 —	20 —	21 —
Gurdáspur	18 —	18 —	32 —	33 —	...	...	10 8	11 —	31 —	31 —	...	...
Amritsar	17 —	17 —	27 —	28 —	...	...	10 —	10 —	29 —	32 —	22 —	26 —
Siálkot	17 —	17 4	30 8	32 8	...	...	12 —	12 —	...	...	27 8	28 8
Hills—												
Simla	12 14	13 10	18 —	18 —	...	...	8 —	8 —	20 —	20 —	15 —	15 —
Kangra	22 —	22 —	32 —	32 —	...	...	14 —	14 —	...	...	...	...
Northern—												
Rawalpindi	16 8	18 —	35 —	34 —	...	...	8 —	8 —	24 —	25 8	20 —	24 8
Western—												
Sháhpur	18 12	19 —	28 —	30 —	...	...	8 8	8 8	24 —	24 —	24 —	24 —
Jhang	17 —	17 —	25 —	25 —	...	...	10 —	10 —	27 —	28 —	24 —	25 —
Multan	14 12	14 12	26 —	27 —	...	...	14 —	14 —	24 —	26 —	18 8	19 —
Montgomery	16 —	16 8	...	32 —	...	...	10 —	10 5	...	27 —	...	22 —
Muzaffargarh	15 12	15 12	25 —	26 —	...	...	13 —	13 —	23 —	23 —	20 —	20 —
Dera Ghazi Khan	14 11	14 11	21 14	22 8	...	...	11 4	11 14	20 —	22 8	18 2	18 2
N.-W. Frontier Province												
Hazara	16 8	16 8	25 12	25 — and 26 8	5 —	5 —	10 —	9 8 and 10 8	32 —	32 —	26 —	26 —
Peshâwar	17 —	17 —	35 —	35 —	6 8	6 8	10 —	10 —	34 —	34 —	28 —	28 —
Kohát	18 4	18 8	35 11	35 11	6 12	6 12	13 6	13 6	...	...	29 15	29 15
Bannu	18 2	19 14	31 4	35 10	14 6	16 4	15 —	17 8	30 —	31 4	21 14	22 8
Dera Ismail Khan	15 12¼	16 6	25 13	25 3¼	5 2	5 2	8 —	8 —	28 12	29 11½	21 9	22 8
Sind and Baluchistan—												
Karachi	12 —	12 —	...	...	9 —	9 —	10 8	11 —	17 —	18 —	14 8	15 —
Hyderabad	12 —	12 —	...	...	8 —	7 —	10 —	9 —	20 —	18 —	17 —	18 —
Thar and Párkar (Umarkot)	12 —	12 —	...	...	12 —	12 —	12 8	12 8	...	...	15 —	15 —
Shikárpur	14 —	14 8	...	...	10 —	10 —	13 —	13 —	18 —	22 —	18 8	20 —
Upper Sind Frontier	12 —	13 —	...	...	10 —	10 —	11 —	11 —	17 —	20 —	18 —	20 —
Quetta	11 8 to 12 8	11 10 to 12 10	17 —	17 —	4 —	4 —	8 —	8 —	15 —	17 12	15 —	16 —
Bombay—												
Konkan—												
Karwar	10 12	11 11	...	...	10 10	11 2	11 10	12 2	...	...	...	...
Ratnagiri	9 7	9 7	...	...	8 11	8 11	10 11	10 11	...	...	15 14	15 14
Alibag	9 4	9 4	...	...	9 14	9 14	11 4	11 4	...	...	14 13	14 12
Bombay	8 7	8 7	...	...	6 6	6 6	8 7	8 7	13 8	13 8	18 4	18 4
Tanna	10 12	10 12	...	...	9 4	9 4	11 1	11 1	13 9	13 9	12 10	12 10
Deccan and Karnátak												
Dharwar	11 12	12 9	...	...	11 8	11 8	12 8	12 8	21 12	21 12	13 10	17 12
Belgaum	13 3	12 10	...	...	11 9	11 9	12 10	12 10	19 11	19 11	16 9	16 9
Satara	14 8	13 —	...	...	8 14	8 1	9 7	9 6	15 9	16 3	15 4	15 4
Sholapur	18 3	18 10	...	...	7 10	7 10	10 4	10 4	24 13	23 4	16 1	16 9
Bijapur	16 9	16 9	...	...	9 8	9 8	10 5	10 5	23 6	22 8	21 14	21 14
Poona	13 1	13 1	...	...	8 12	8 12	10 —	10 —	17 4	18 6	14 2	15 4
Khandesh and N.-E. Deccan—												
Ahmadnagar	15 15	15 15	...	...	8 14	8 14	9 13	9 13	19 4	19 4	17 9	17 9
Nasik	14 —	14 —	...	...	8 12	8 12	11 4	11 4	...	...	14 —	15 6
Dhulia	14 —	14 —	...	...	7 12	8 —	10 1	10 5	19 3	19 10	18 2	18 2
Gujarat—												
Surat	10 10	10 10	...	...	8 5	8 5	9 4	9 4	14 13	15 4	13 7	14 13
Broach	12 8	12 8	...	...	6 8	6 8	10 8	10 8	16 —	16 —	14 8	14 8
Kaira	12 8	13 —	...	...	8 —	8 —	10 —	10 —	16 8	17 —	14 8	16 —
Baroda	11 —	11 —	...	...	9 —	9 —	10 —	10 —	17 —	17 —	13 —	13 —
Ahmadabad	12 8	13 —	...	...	7 —	7 —	11 —	11 8	18 8	19 8	16 —	16 8
Godhra	12 8	13 —	...	...	6 —	6 —	10 8	10 8	...	...	15 —	16 —
Deesa	13 8	15 12	...	...	8 —	8 —	9 —	9 —	16 —	18 —	15 —	16 12
Kathiawar—												
Rajkot	13 8	15 —	...	...	7 8	7 8	9 —	9 —	16 —	16 8	13 —	13 8
Central Provinces—												
Western—												
Nimar	14 —	14 —	...	...	5 14	5 13	10 4	10 3	22 —	24 12	...	...
Asirgarh Cantonment	12 —	12 —	...	...	7 —	7 —	9 —	9 —	16 —	16 —	16 —	16 —
Hoshangabad	13 —	14 11	...	...	6 14	6 8	8 7	8 —	17 —	19 3	...	...
Betul	16 5	16 —	...	...	...	...	10 15	9 12	17 12	20 —	...	...
Chhindwara	15 3	15 3	...	...	8 —	8 —	13 5	13 5	24 —	24 —	...	...
Nagpur	15 —	17 8	...	...	8 12	8 12	12 8	12 8	20 11	20 11	...	...
Wardha	14 4	14 —	...	...	5 —	5 —	10 —	10 —	20 —	20 —	...	...

state the number of sers (of 80 tolas) and chittacks sold for one rupee)

Marua or Ragi (*Eleusine coracana*)		Kangni or Kakun, Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar or Thur, Cadjan Pea (*Cajanus indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Panjab—*continued*
												South-eastern—
...	...	...	...	20 12	• 24 12	20 —	28 —	18 —	14 —	13 —	13 —	Gurgáon
...	...	10 —	12 —	20 8	25 8	20 —	28 —	18 —	15 —	13 —	13 —	Delhi
...	...	10 —	10 —	22 8	27 —	26 —	28 —	12 —	12 —	13 —	13 —	Rohtak
35 —	32 —	20 —	20 —	26 8	29 —	28 —	32 —	14 —	13 —	12 —	12 —	Karnál
												Submontane—
...	...	...	...	28 10	30 —	30 7	35 —	11 12	11 12	15 8	15 8	Ambala
...	...	20 —	20 8	28 8	32 8	30 —	36 —	9 8	9 8	15 —	15 -	Ludhiána
...	...	13 —	14 —	27 —	32 8	28 —	33 —	...	...	15 12	16 —	Jalandhar
...	...	10 —	10 —	25 —	29 —	26 8	30 —	6 —	6 8	15 —	15 —	Hoshiárpur
...	...	...	...	28 —	32 —	30 —	30 —	...	...	15 —	15 —	Gurdáspur
...	...	16 —	17 —	26 —	29 —	28 —	30 —	11 —	11 —	16 —	16 —	Amritsar
...	...	...	...	24 8	25 8	25 8	25 8	...	...	16 —	15 8	Siálkot
												Hills—
...	...	13 —	15 —	18 —	18 12	18 12	20 —	8 —	8 —	10 12	11 4	Simla
...	...	...	...	23 —	23 —	27 —	27 —	10 —	10 —	12 —	12 —	Kángra
												Northern—
...	...	...	...	25 —	27 —	25 —	26 8	8 8	10 8	16 —	16 —	Ráwalpindi
												Western—
20 —	20 —	18 —	18 —	30 —	31 —	23 —	23 —	8 —	8 —	15 —	15 —	Sháhpur
32 —	32 —	34 —	34 —	24 —	24 —	27 —	28 —	13 —	13 —	14 —	14 —	Jhang
...	...	20 —	19 —	21 —	24 —	24 —	23 —	...	...	15 4	15 4	Multan
...	...	...	...	27 12	29 —	...	26 12	...	...	12 —	14 —	Montgomery
...	...	...	...	23 —	23 8	...	...	7 —	7 —	14 —	14 —	Muzaffargarh
...	...	...	...	23 2	24 1	...	...	8 12	9 6	14 1	14 4	Dera Ghazi Khan
												N.-W. Frontier Province—
...	...	19 —	19 —	21 4	21 — and 21 8	23 8	23 — and 24 —	10 —	10 —	12 —	12 —	Hazára
...	...	21 —	21 —	23 —	25 —	30 —	30 —	14 —	14 —	18 —	18 —	Pesháwar
...	...	...	...	28 1	28 3	29 7	29 15	...	...	20 6	20 6	Kohát
...	...	...	...	28 —	34 4	28 12	30 10	11 4	11 4	21 14	21 14	Bannu
...	...	...	...	26 8¼	30 4½	20 10	21 4	11 —	11 —	14 8 and 16 8	15 — and 17 8	Dera Ismail Khan
												Sind and Baluchistan—
...	...	...	...	19 —	18 —	...	...	10 8	10 —	16 —	16 —	Karáchi
...	...	...	...	16 —	16 —	...	...	7 8	7 8	15 —	15 —	Hyderabad
...	...	...	...	8 —	8 —	...	...	...	...	14 —	14 —	Thar and Párkar (Umarkot)
...	...	...	...	20 —	23 —	...	...	11 —	11 —	14 —	14 —	Shikárpur
...	...	...	...	18 —	21 8	...	...	10 —	10 —	13 —	13 —	Upper Sind Frontier
...	...	6 —	6 —	15 —	16 8	15 —	16 —	8 —	8 8	10 8	10 8	Quetta
												Bombay—
												Konkan—
17 2	18 1	...	...	12 8	13 8	...	...	11 —	12 —	12 14	14 3	Karwar
14 2	13 8	...	...	13 1	13 1	...	...	9 7	9 7	13 —	14 5	Ratnagiri
...	...	...	...	13 10	13 9	...	...	8 12	8 12	14 7	14 7	Alibág
9 —	9 —	...	...	12 8	12 8	...	...	8 5	8 5	10 —	10 —	Bombay
15 8	15 8	...	...	14 3	14 3	...	...	10 12	10 12	14 —	14 —	Tanna
												Deccan and Karnátak—
...	...	...	...	14 11	13 12	...	...	10 2	8 14	12 12	12 12	Dharwar
21 —	21 —	...	...	14 —	14 —	...	...	11 —	10 8	13 3	13 3	Belgaum
...	...	...	...	14 8	13 15	...	...	10 8	10 8	13 8	13 7	Satara
...	...	...	...	18 7	18 14	...	...	13 2	13 2	12 —	12 -	Sholapur
...	...	...	...	17 10	17 10	...	...	11 6	11 6	13 2	12 4	Bijapur
...	...	...	...	15 10	15 10	...	...	9 11	9 11	13 13	12 13	Poona
												Khandesh and N.-E. Deccan—
...	...	...	...	19 7	19 7	...	...	11 14	11 14	15 11	14 7	Ahmadnagar
19 9	19 9	...	...	18 —	16 5	...	...	12 13	11 —	14 9	14 9	Násik
...	...	...	...	17 —	15 14	...	...	11 5	11 5	13 —	13 —	Dhulia
												Gujarat—
...	...	...	...	14 13	13 14	...	...	8 5	8 5	14 13	14 13	Surat
...	...	...	...	12 —	12 —	...	...	10 8	10 8	16 —	16 —	Broach
16 —	16 —	...	...	14 —	14 —	...	...	11 8	12 —	16 —	16 -	Kaira
17 —	17 —	...	...	13 8	13 8	...	...	10 —	10 —	14 —	14 —	Baroda
...	...	...	...	19 —	20 —	...	...	11 —	11 8	16 1	16 1	Ahmadabad
17 8	20 —	...	...	18 8	20 —	...	...	10 8	10 8	15 8	15 —	Godhra
...	...	...	...	17 —	16 8	...	...	9 8	9 12	15 —	15 -	Disa
												Káthiawár—
...	...	...	...	16 —	17 —	...	...	9 —	9 —	80 —	80 —	Rajkot
												Central Provinces—
												Western—
...	...	...	...	17 2	17 2	...	...	10 15	10 15	12 —	11 •10	Nimar
...	...	...	...	...	...	...	...	9 —	9 —	10 -	10 —	Asirgarh Cantonment
...	...	...	...	20 9	20 9	...	...	12 —	14 6	11 10	12 —	Hoshangabad
...	...	...	...	18 10	20 15	...	...	12 —	12 —	10 10	10 10	Betul
...	...	...	...	19 —	19 —	...	...	12 —	12 —	10 10	10 10	Chhindwára
...	...	...	...	18 12	18 12	...	...	12 8	12 8	11 —	11 -	Nagpur
...	...	...	...	16 —	16 —	...	...	15 —	15 —	11 8	11 8	Wardha

RETAIL PRICES FOR THE FIRST HALF OF FEBRUARY 1905—concluded (The figures

Districts	Wheat		Barley		Rice — Best sort		Rice — Common		Jawar or cholum (Andropogon sorghum)		Bajra or cumbu (Pennisetum typhoideum)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Central Provinces—continued												
Central—												
Narsinghpur	11 5	14 3	...	...	8 —	8 —	10 10	10 10	18 5	21 5	...	...
Saugor	11 11	13 11	...	...	...	...	10 10	10 10	11 3	21 5	...	...
Damoh	12 13	16 —	...	...	9 2	9 14	9 14	10 10	16 —	21 5	...	...
Jubbulpore	12 8	15 —	...	...	9 —	9 —	12 8	13 8	20 —	26 —	...	...
Mandla	15 6	19 8	...	...	9 4	10 4	12 4	14 6	...	...	...	...
Seoni	16 —	16 —	...	...	8 —	9 —	13 —	14 —	26 —	24 —	...	...
Bálághát	16 4	16 4	...	...	8 —	8 —	15 —	15 —	...	...	...	...
Bhandára	13 4	13 4	...	...	7 4	7 4	12 8	12 8	...	...	...	...
Chánda	13 —	13 —	...	...	10 2	10 2	10 10	11 —	20 15	25 —	...	...
Eastern—												
Biláspur	16 —	18 4	...	...	8 —	9 2	16 —	16 —	...	...	...	...
Raipur	18 —	18 —	...	...	10 —	10 —	17 8	17 8	...	...	...	...
Sambalpur	15 —	15 —	...	...	14 —	16 —	17 —	17 —	...	...	...	...
Berar—												
Buldána	16 —	15 —	...	...	6 —	6 —	9 —	7 —	27 —	26 —	...	...
Básim	17 4	17 4	...	...	7 —	7 —	12 7	12 7	23 2	23 2	...	...
Akola	12 8	13 —	...	...	6 12	6 12	9 —	9 —	21 4	22 4	...	...
Ellichpur	11 —	11 —	...	...	5 8	5 8	8 —	8 —	17 —	17 —	...	...
Amráoti	13 13	13 13	...	...	6 5	6 —	11 11	11 —	22 —	22 —	...	...
Wun	14 —	14 —	...	...	7 —	7 —	10 —	10 —	22 —	22 —	...	...
Nizam's Territories—												
Secunderabad	10 11	11 6	12 13	12 11	5 8	5 12	10 —	9 14	18 2	19 9	18 3	17 1
Bolárum	11 —	11 4	...	...	6 6	6 5	11 1	11 4	20 —	23 —	...	...
Madras—												
Malabar Coast—												
Malabar	...	...	...	...	...	...	10 2	10 5	...	...	...	...
S. Canara	...	...	...	...	...	...	11 6	11 6	...	...	...	...
South, central—												
Coimbatore	...	...	...	...	...	...	9 14	9 14	15 11	16 8	16 6	16 6
Nilgiris	...	...	...	...	...	...	8 10	8 10	...	...	...	...
Salem	...	...	...	...	...	...	9 14	9 2	18 2	15 11	12 11	12 5
Central—												
Bellary	...	...	...	...	...	...	9 11	9 11	21 14	21 14	...	...
Anantapur	...	...	...	...	...	...	10 13	10 13	21 6	21 6	...	...
Cuddapah	...	...	...	...	...	...	9 2	9 2	18 2	18 2	17 14	17 14
Karnul	...	...	...	...	...	...	10 —	10 —	17 10	17 10	...	...
East Coast, north—												
Ganjam	...	...	...	...	...	...	13 13	12 13	...	...	...	...
Vizagapatam	...	...	...	...	...	...	10 10	10 10	...	...	17 11	17 11
Godávari	...	...	...	...	...	...	11 5	11 14	20 6	20 6	...	...
East Coast, central—												
Kistna	...	...	...	...	...	...	10 10	10 11	18 11	17 3	...	...
Guntur	...	...	...	...	...	...	10 11	10 11	16 8	16 8	15 —	15 —
Nellore	...	...	...	...	...	...	11 —	11 —	16 10	16 10	14 —	14 —
East Coast, south—												
Madras	...	...	...	...	...	...	8 5	8 6	...	...	...	...
Chingleput	...	...	...	...	...	...	9 8	9 8	...	..	...	...
N. Arcot	...	...	...	...	...	...	9 14	10 11	...	...	...	...
S. Arcot	...	...	...	...	...	...	9 14	10 5	...	...	12 5	13 11
Tanjore	...	..	...	...	...	...	10 11	12 6	...	...	13 11	15 2
Trichinopoly	...	...	...	...	...	...	9 14	9 14	13 5	14 8	11 10	11 —
Southern—												
Tinnevelly	...	...	...	...	...	...	9 14	10 5	15 5	15 11	12 —	12 5
Madura	...	...	...	...	...	...	9 14	9 14	12 10	14 2	12 5	13 11
Mysore—												
Mysore	11 8	11 8	...	...	9 9	9 9	10 11	10 11	19 11	19 11	...	...
Bangalore	11 12	11 12	...	...	8 10	8 10	10 6	10 6	...	...	...	...
Kolar	10 —	10 —	10 —	10 —	8 —	8 —	9 —	9 —	...	...	...	...
Tumkur	10 —	10 —	10 —	10 —	8 —	8 —	9 —	9 —	16 —	16 —	...	...
Hassan	10 —	10 —	10 —	10 —	10 —	10 —	11 —	11 —	...	...	...	...
Kadur	10 —	10 —	11 —	11 —	9 —	9 —	11 —	11 —	25 —	25 —	...	...
Shimoga	12 10	12 10	...	...	9 7	8 10	11 9	11 9	26 4	21 —	...	..
Chitaldrug	12 —	12 —	12 —	12 —	9 —	9 —	11 —	11 —	24 —	24 —	24 —	24 —
Coorg—												
Coorg	8 —	8 —	7 —	8 —	8 8	8 8	11 —	11 —	...	...	...	...
Aden	8 —	8 —	...	...	6 9	6 9	7 7	7 7	12 7	12 7	11 3	11 3

state the number of sers (of 80 tolas) and chittacks sold for one rupee)

Marua or ragi (*Eleusine coracana*)		Kangni or kakun, Italian millet (*Setaria italica*)		Gram, chenna, chola, kadalay, or sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar or thur, cadjan pea (*Cajanus indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Central Provinces—*continued*
												Central—
...	...	...	...	17 7	23 10	...	...	11 8	14 3	10 10	10 10	Narsinghpur
...	...	...	...	15 —	19 3	...	...	12 13	12 13	12 13	12 13	Saugor
...	...	...	...	14 12	19 —	...	...	11 5	12 13	10 10	10 10	Damoh
...	...	...	...	17 8	22 —	...	...	12 8	13 —	11 4	11 8	Jubbulpore
...	...	...	...	20 —	30 —	...	...	13 —	15 —	11 —	11 —	Mandla
...	...	...	...	20 —	20 —	...	...	11 —	10 —	11 —	11 —	Seoni
...	...	...	...	15 12	15 12	...	...	15 —	15 —	11 4	10 —	Bálághát
...	...	...	...	18 —	18 —	...	...	12 8	12 8	11 —	11 —	Bhandára
...	...	...	...	16 —	16 —	...	...	11 4	11 4	9 8	9 10	Chánda
												Eastern—
...	...	...	...	18 5	21 5	...	...	16 —	18 5	10 10	10 10	Biláspur
...	...	...	...	23 —	23 —	...	...	18 —	18 —	11 —	11 —	Raipur
...	...	...	...	18 —	18 —	...	...	9 8	11 —	11 8	11 8	Sambalpur
												Berar—
...	...	...	...	20 —	20 —	...	...	13 —	12 8	11 —	11 —	Buldána
...	...	...	...	20 13	20 13	...	...	14 14	14 14	11 10	11 10	Básim
...	...	...	...	18 —	19 —	...	...	10 8	11 1	12 —	12 —	Akola
...	...	...	...	15 —	15 —	...	...	11 —	11 —	11 —	11 —	Ellichpur
...	...	...	...	16 8	16 8	...	...	14 —	14 —	12 —	12 —	Amráoti
...	...	...	...	15 —	14 —	...	...	12 —	11 —	11 8	11 8	Wun
												Nizam's Territories—
21 2	23 14	...	...	18 6	18 15	...	...	19 6	20 1	10 5	10 4	Secunderabad
...	...	...	...	19 8	19 —	...	...	...	...	9 12	9 12	Bolárum
												Madras—
												Malabar Coast—
...	...	...	...	...	...	...	...	...	...	13 3	12 14	Malabar
...	...	...	...	...	...	...	...	...	...	14 14	15 5	S. Canara
												South, central—
17 13	17 13	...	...	...	...	...	...	...	...	12 5	13 3	Coimbatore
...	...	...	...	...	...	...	...	...	...	9 10	10 5	Nilgiris
17 13	17 —	...	...	...	...	...	...	...	...	12 —	12 11	Salem
												Central—
21 5	21 5	...	...	...	...	...	...	...	...	12 3	12 3	Bellary
19 6	19 6	...	...	...	...	...	...	...	...	13 2	13 10	Anantapur
16 5	16 5	...	...	...	...	...	...	...	...	13 3	13 3	Cuddapah
...	...	...	...	...	...	...	...	...	...	10 10	10 14	Karnul
												East Coast, north—
25 11	25 11	...	...	...	...	...	...	...	...	13 10	14 10	Ganjam
22 8	22 3	...	...	...	...	...	...	...	...	14 13	14 13	Vizagapatam
19 6	19 6	...	...	...	...	...	...	...	...	16 —	16 —	Godávari
												East Coast, central—
20 14	17 14	...	...	...	...	...	...	...	...	15 13	15 13	Kistna
16 5	16 5	...	...	...	...	...	...	...	...	15 8	15 8	Guntur
17 13	17 13	...	...	...	...	...	...	...	...	15 14	15 14	Nellore
												East Coast, south—
16 —	15 8	...	...	...	...	...	...	...	...	15 —	15 2	Madras
15 5	15 5	...	...	...	...	...	...	...	...	15 14	15 14	Chingleput
17 13	17 13	...	...	...	...	...	...	...	...	13 8	13 8	N. Arcot
14 13	16 5	...	...	...	...	...	...	...	...	14 —	13 5	S. Arcot
17 13	17 13	...	...	...	...	...	...	...	...	14 2 and 14 6	14 2 and 14 6	Tanjore
17 —	16 5	...	...	...	...	...	...	...	...	14 —	14 —	Trichinopoly
												Southern—
15 8	17 13	...	...	...	...	...	...	...	...	16 6	16 6	Tinnevelly
15 8	16 5	...	...	...	...	...	...	...	...	14 —	14 —	Madura
												Mysore—
17 8	17 8	...	...	12 9	12 9	...	...	7 2	7 2	13 2	12 9	Mysore
18 —	18 —	...	...	12 1	13 1	...	...	8 8	8 —	11 8	11 8	Bangalore
18 —	18 —	...	...	10 —	10 —	...	...	8 —	8 —	12 —	12 —	Kolar
20 —	20 —	...	...	10 —	10 —	...	...	8 —	8 —	11 —	11 —	Tumkur
18 —	18 —	...	...	10 —	10 —	...	...	8 —	8 —	9 —	10 —	Hassan
18 —	18 —	...	...	12 —	11 —	...	...	9 —	9 —	11 —	11 —	Kadur
23 2	22 1	...	...	...	12 10	...	...	10 8	9 7	12 10	13 2	Shimoga
24 —	24 —	30 —	30 —	12 —	12 —	...	...	8 —	8 —	10 —	10 —	Chitaldrug
												Coorg—
15 8	16 8	...	...	11 —	11 8	...	...	7 —	7 —	13 —	12 8	Coorg
...	...	...	...	12 7	12 7	...	...	9 5	9 5	32 —	32 —	Aden

J. A. ROBERTSON

Director-General of Statistics

W. S. MEYER

Secretary to the Government of India

Calcutta, March 16, 1905

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

SANITARY.

PLAGUE.

Calcutta, the 16th March, 1905.

The following statement of plague seizures and deaths reported in India during the week ending the 11th March 1905, is published for general information :—

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind.	Northern.	Bombay City	B., B. & C. I. & G. I. P.	845	761
		Dholera Port	...	...	...
		Ahmedabad City	B., B. & C. I.	69	50
		Gogha Port	...	...	...
		Ahmedabad District	B., P. & C. I. & B.-G.-J.-P.	79	57
		Broach Port	„ „	(a) 1	(a) 1
		Broach District	„ „	24	23
		Panch Mahals District	„ „	12	7
		Rewakantha State	„ „	11	...
		Kaira District	„ „	313	165
		Palanpur State	„ „	28	21
		Mahikantha State	„ „	61	32
		Bulsar Port	„ „	12	11
		Surat Town and Port	„ „	...	...
		Surat District	„ „	93	50
		Jhara Port	...	...	...
		Bandra Port	B., B. & C. I.	8	6
		Utan „	„ „	...	...
		Vesava „	„ „	...	...
		Kelva „	„ „	...	...
		Trombay „	G. I. P.	...	...
		Tarapur „	B., B. & C. I.	...	...
		Manori „	„ „	...	...
		Mahim „	„ „	...	...
		Dhanu „	„ „	...	...
		Bhiwndi „	G. I. P.	...	...
		Agashi „	B., B. & C. I.	2	2
		Shirgaon „	„ „	...	...
		Bassein „	„ „	1	1
		Kalyan „	G. I. P.	2	3
		Thana „	„	2	4
		Umbergaon Port	B., B. & C. I.	...	...
		Kon „	...	...	...
		Thana District	G. I. P. & B., B. & C. I.	87	80
	Central.	Ahmednagar District	Dhond and Manmad (G. I. P.)	88	71
		Khandesh „	B., B. & C. I. & G. I. P.	510	356
		Nasik „	G. I. P. & N. G.	103	61
		Poona City	S. M. & G. I. P.	34	30
		Poona District	„ „	30	24
		Satara „	S. M.	372	255
		Sholapur Town	...	143	128
		Sholapur District	G. I. P., S. M. & Barsi	82	68

(a) Imported case.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
BOMBAY PRESIDENCY AND SIND.	Southern.	Alibag Port		1	1
		Panvel „		10	7
		Eshoi „		...	...
		Roha „		...	...
		Revdanda „		...	...
		Kolaba District	G. I. P.	92	65
		Ratnagiri Port		22	22
		Vizedrug „		...	...
		Harnai „		...	...
		Rajapur „		...	...
		Vengurla „		...	...
		Jaitapur „		...	...
		Dabhal „		...	...
		Joigad „		...	...
		Deoagad „		...	...
		Ratnagiri District		64	50
		Belgaum „	S. M.	147	112
		Hubli Town		6	6
		Dharwar District	S. M.	280	218
		Karwar Port		...	...
		Kumta „		...	...
		Kanara District		10	7
		Savantvadi State		...	...
		Bijapur District	S. M. & G. I. P.	79	68
	Sind	Karachi Town and Port	N. W.	70	65
		Karachi District	„	...	...
		Hyderabad Town	„	...	...
		Hyderabad District	„ & J. B.	...	...
		Thar and Parkar District	J. B.	...	...
		Larkhana District	N. W.	...	...
		Sukkar District	„	...	...
		Khairpur State	„	...	...
	Political charges.	Akalkot State		23	1
		Aundh „		...	1
		Phaltan State			
		Tuna Port		...	...
		Mandvi „		2	...
		Mundra „		...	...
		Jukau „		...	...
		Cutch State		5	4
		Cambay State	B., B. & C. I.	...	...
		Savanur „		1	1
		Bhor „		...	...
		Bhavnagar Town and Port	B.-G.-J.-P.	...	...
		Mongrol Port		...	...

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind.	Political charges.	Jafrabad Port	. . . .	...	...
		Verawal „	. . . .	...	...
		Vawania „	. . . .	...	...
		Kathiawar State . . .	B., B. & C. I., Morvi & B.-G.-J.-P.	120	80
		Kolhapur Town . . .	S. M.	1	...
		Kolhapur and Southern Mahratta Country	„	418	327
		Sachin State	B., B. & C. I.	...	...
		Dharampur State . . .	. . . .	...	...
		Srivardhan Port . . .	. . . .	...	...
		Murud „ . . .	. . . .	2	2
		Barimandla „ . . .	. . . .	...	...
		Nandgaon „ . . .	. . . .	...	1
		Majagoan „ . . .	. . . .	...	...
		Janjira „ . . .	. . . .	...	...
		Rajapuri „ . . .	. . . .	...	...
		Janjira State	. . . .	...	...
		Volan Port	. . . .	...	...
		Kodinar „	. . . .	...	...
		Baroda City	B., B. & C. I.	6	6
		Billimora Port . . .	. . . .	...	...
		Baroda State	B. B., & C. I . . .	252	199
		Jath State	. . . .	...	...
		Bijapur State	S. M. & G. I. P. . . .	2	1
		Surat „	B., B. & C. I.	10	9
		Aden	. . . .	95	91
			TOTAL .	4,680	3,573
Madras Presidency.	...	Salem Town	Madras	...	...
		Salem District . . .	„	(d) 23	(a) 18
		Bellary Cantonment . .	S. M.	...	...
		Bellary Town	„	...	...
		Bellary District . . .	„ & Madras . . .	(c) 69	(b) 79
		Coimbatore Town . . .	Madras	...	...
		Coimbatore District . .	„ S. I. & Nilgiri . .	11	6
		Nilgiris „	„	...	...
		North Arcot „ . . .	S. I. & Madras . . .	(e) 20	(d) 21
		South Arcot District . .	„	...	...
		Cuddalore Port . . .	„	...	...
		Tinnevelly District . .	„	...	...
		Malabar „ . . .	Madras	...	...
		Vzingapatam „ . . .	. . . .	(i) 5	(j) 1
		Ganjam District . . .	. . . .	...	...
		Cuddapah „ . . .	S. I. & Madras . . .	...	...
		Mangalore Port . . .	. . . .	80	28
		Ermala „ . . .	. . . .	...	...
		South Canara District . .	. . . .	(i) 8	(i) 3
		Madras City	Madras & S. I. . . .	...	...

(a) One imported case.
(b) Six imported cases.
(c) Eight „ „
(d) Three „ „

(e) Four imported cases.
(i) Imported cases.
(j) Imported case.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
MADRAS PRESIDENCY.	...	Chingleput District	S. I. & Madras	...	...
		Godavari „	Madras	...	...
		Cannanore Port		...	...
		Tanjore District	S. I.	...	...
		Anantapur „	Madras, S. I. & S. M.	(c) 18	(c) 13
		Madura „	S. I.	...	...
		Trichinopoly „		...	...
		Cochin State		...	...
		Karnool District		3	3
			TOTAL	202	172
BENGAL	Presidency.	Calcutta	E. I., E. B. S. & B. N.	(b) 361	315
		Nadia District	E. B. S. & B. C. & R. Kr	2	2
		24-Parganas District	E. B. S., B. C. & E. I.	(c) 14	11
		Khulna District	B. C.	...	...
	Rajshah	Darjeeling District	„	...	...
	Dacca	Faridpur District	„	...	...
	Burdwan	Midnapur District	B. N. R.	...	...
		Burdwan „	E. I.	(a) 1	1
		Howrah Town	„	45	41
		Howrah District	„	17	14
		Hooghly District	„	29	19
		Birbhum „	„	...	...
	Patna	Champaran District	B. & N. W.	...	...
		Chapra Town	„	...	...
		Saran District	„	2,630	2 216
		Gaya Town	E. I.	131	131
		Gaya District	„	1,658	1,261
		Muzaffarpur District	B. & N. W.	330	312
		Muzaffarpur Town	„	...	...
		Darbhanga Town		76	63
		Darbhanga District	B. & N. W.	206	173
		Shahabad „	E. I.	1,082	982
		Patna City	„	221	211
		Patna District	„	1,586	1,531
	Bhagalpur	Monghyr Town	„	49	49
		Monghyr District	„	724	678
		Bhagalpur Town	„	85	53
		Bhagalpur District	„ & B. & N. W	130	121
		Sonthal Parganas District	„	...	...
	Chota Nagpur	Palamau District		19	12
		Singhbhum District	„	...	...
		Hazaribagh „	„	9	11
	Orissa	Cuttack District	B. N. R.	1	1
			TOTAL	9,406	8,213
UNITED PROVINCES.	Allahabad.	Allahabad City	E. I.	177	160
		Allahabad District	„ & O. & R	594	592
		Cawnpur City	E. I., O. & R., B., B. & C. I. & G. I. P. (I. M. Sec.).	42	30
		Cawnpur District	„ „ „ „	620	606
		Fatehpur „	E. I.	679	576
		Banda „	G. I. P. (I. M. Sec.) & E. I. R.	6	8
		Jhansi City	„ „	...	...

(a) Imported case. (b) Six imported cases. (c) One imported case.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
United Provinces.	Allahabad	Jhansi District	G. I. P. (I. M. Sec.)	40	40
		Hamirpur "	" (")	61	40
		Jalaun "	" (")	129	115
	Benares	Benares Cantonment	B. & N. W. & O. & R.	...	...
		Benares City	" " "	267	267
		Benares District	" " " & E. I.	866	870
		Ballia	"	1,157	1,105
		Jaunpur City	O. & R.	...	...
		Jaunpur District	" & B. & N. W.	578	512
		Ghazipur "	E. I. & B. & N. W.	1,675	1,415
		Mirzapur City	"	14	12
		Mirzapur District	" & O. & R.	398	332
	Fyzabad	Bahraich District	B. & N. W.	39	33
		Gonda "	"	11	8
		Partabgarh "	O. & R.	170	178
		Sultanpur "	"	313	256
		Ajodhia	"	...	...
		Fyzabad City	"	92	92
		Fyzabad District	"	310	295
		Bara Banki Town	B. & N. W.	...	...
		Bara Banki District	" & O. & R.	458	345
	Gorakhpur	Azamgarh City	" "	...	...
		Azamgarh District	" "	1,018	1,024
		Gorakhpur City	"	2	2
		Gorakhpur District	"	203	169
		Basti District	"	426	351
	Meerut	Meerut City	N. W.	47	48
		Meerut Cantonment	"	...	...
		Meerut District	" O. & R. & E. I.	427	347
		Muzaffarnagar City	"	...	...
		Muzaffarnagar District	"	447	447
		Aligarh City	E. I. & O. & R.	10	10
		Aligarh District		422	339
		Saharanpur City		13	11
		Hardwar Union	O. & R. & N. W.	..	...
		Roorkee Town	" "	...	...
		Saharanpur District	" "	222	147
		Bulandshahr "	E. I. & O. & R.	(d)91	(d)84
		Dehra Dun "	B. & N. W. & O. & R.	(f)1	(f)1
	Lucknow	Unao District	O. & R., & B. & N. W.	443	443
		Lucknow City	" " & R. K.	332	324
		Lucknow District	" "	157	157
		Hardoi "	"	145	116
		Rae Bareli "	"	205	201
		Sitapur "		13	11
		Kher "		4	4

(d) One imported case.
(f) Imported case.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
UNITED PROVINCES.	Agra	Etawah City	E. I.	...	...
		Etawah District	"	198	193
		Fatehgarh	B., B. & C. I.	...	.
		Farrukhabad Town	" "	31	31
		Farrukhabad District	" "	754	763
		Mainpuri "	E. I.	439	400
		Agra City	B., B. & C. I., G. I. P. & E. J.	137	137
		Agra District	" " "	1,357	1,220
		Etah "		671	663
		Hathras City		(f)4	(f)4
		Muttra District		2,573	2,532
		Muttra City		117	117
	Rohilkhand	Bareilly City	R. & K. & O. & R.	36	36
		Bareilly District	" "	80	77
		Shahjahanpur District	" "	37	32
		Shahjahanpur City	" "	3	3
		Budaun District		526	461
		Bijnor Town		...	...
		Bijnor District	O. & R.	362	356
		Moradabad City		...	...
		Moradabad District		226	226
		Pilibhit District		51	50
	Kumaun	Naini Tal	O. & R.	...	...
		Garhwal District		...	...
			TOTAL	20,184	18,938
PUNJAB	Jullundur	Ludhiana District	N. W.	1,096	704
		Jullundur City	"	9	5
		Jullundur District	"	804	557
		Hoshiarpur "		(g)2,184	(g)1,853
		Ferozepur "	N. W.	544	384
		Kangra "		...	...
		Amritsar City		28	25
		Amirtsar District	N. W.	1,003	983
	Lahore	Gurdaspur "	"	654	569
		Lahore Municipality	"	9	5
		Lahore District	"	100	100
		Gujranwala District	"	429	315
		Sialkot "	"	191	183
		Montgomery "	"	95	42
	Rawalpindi	Rawalpindi District	"	38	24
		Gujrat "	"	544	330
		Shahpur "	"	54	42
		Jhelum "	"	1	...
	Multan	Lyallpur District	"	1	...
		Jhang District	"	10	7
		Multan "	"	1	1
		Mianwali "	"	...	...
		Dera Ghazi Khan District	"	14	17

(f) Imported cases.
(g) For 2 weeks ending 11th March 1905

Presidency or Province.	Division.	District and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
PUNJAB.		Gurgaon District	B., B. & C. I.	1,473	1,465
	Delhi	Delhi City	E. I., O. & R., B., B. & C. I., & N. W.	15	18
		Delhi District		75	58
		Hissar ,,	B., B. & C. I. & N. W.	494	440
		Karnal ,,	E. I.	412	349
		Simla ,,	S. K.	...	...
		Ambala ,,	N. W. & E. I.	838	733
		Rohtak ,,	N. W.	1,223	942
		Patiala City	Rajpura-Bhatinda (N. W. Ry.).	18	18
	...	Patiala State	N. W., E. I., B., B. & C. I. & J. B.	041	877
		Kapurthala State		250	195
		Kalsia ,,		15	8
		Jind ,,		103	50
		Nabha ,,		438	367
			TOTAL	14,109	11,661
BURMA.	Pegu	Rangoon		81	27
		Pegu District		...	...
		Hanthawaddy District		2	1
	Tenasserim	Toungoo District		1	1
	Irrawaddy	Bassien		(a)1	...
			TOTAL	85	29
CENTRAL PROVINCES (INCLUDING BERAR).		Burhanpur Town		•21	21
	Nerbudda	Nimar District	G. I. P. & B., B. & C. I.	4	6
		Hoshangabad Town	,,	...	...
		Hoshangabad District	,,	4	2
		Narsingpur Town	,,	...	...
		Narsingpur District	,,	...	...
		Chhindwara ,,	B. N.	(b)33	(b)20
		Khandwa Town	B., B. & C. I & G. I. P.	...	...
		Betul District		...	...
	Nagpur	Nagpur City	B. N. & G. I. P.	...	...
		Nagpur District	,,	38	22
		Wardha Town	G. I. P.	...	...
		Wardha District	,,	(b)37	(b)24
		Chanda Town		8	3
		Chanda District	G. I. P.	...	...
		Bhandara Town	B. N.	...	...
		Bhandara District	,,	17	12
		Balaghat ,,	,,	(b)56	(b)44
		Balaghat Town	E. I. & G. I. P.	...	...
	Jubbulpur.	Jubbulpore Town		1	1
		Jubbulpore Cantonment		7	5
		Jubbulpore District	E. I. & G. I. P.	(b)106	(b)65
		Damoh Town	G. I. P. (I. M. Sec.)	...	...
		Damoh District	,, (,,)	...	...
		Saugor Cantonment	,, (,,)	...	...
		Saugor Town	,, (,,)	...	...
		Saugor District	,, (,,)	...	...
		Seoni ,,	B. N.	...	...
		Mandla ,,	,,	2	1
	Chhattisgarh.	Bilaspur Town		5	5
		Bilaspur District	,,	15	8
		Raipur ,,	,,	...	...
		Raipur Town		...	...
		Sambalpur District	,,	...	...

(a) Imported case.
(b) One imported case.

Presidency or Province.	Division.	District and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
CENTRAL PROVINCES (INCLUDING BERAR).	...	Akola District . . .	G. I. P.	72	59
		Buldana „	„	811	236
		Wun „	. . . .	...	...
		Basim „	. . . .	...	...
		Amraoti „	G. I. P.	7	5
		Ellichpur „	. . . .	6	5
			TOTAL .	745	553
ASSAM.	...	Dhubri Town* (Goalpara District)	. . . .	(a)1	...
			TOTAL .	1	...
MYSORE STATE.	...	Bangalore City . . .	S. M. & Madras . . .	31	28
		Bangalore Civil and Military Station	„ „	28	24
		Bangalore District . . .	„ „	66	41
		Mysore City	„	4	8
		Mysore District . . .	„ & Madras . . .	21	20
		Kolar „	Madras & S. M. . . .	15	12
		Kolar Gold Fields . . .	„	7	5
		Thumkur District . . .	S. M.	21	11
		Shimoga „	„	4	1
		Chitaldrug „	„	3	1
		Kadur „	„	12	11
		Hassan „	„	8	2
			TOTAL .	215	169
HYDERABAD STATE.	...	Aurangabad District .	N. G. S.	94	88
		Bir „	. . . .	91	85
		Hyderabad „	N. G. S.	...	...
		Indur „	„	...	...
		Bidar District	. . . .	...	...
		Atrafi Balda	. . . .	(b) ...	(b) ...
		Usmanabad District . .	G. I. P. & Barsi . . .	61	48
		Lingsagur „	S. M.	161	155
		Parbhani „	N. G. S.	11	9
		Raichur „	G. I. P. & Madras . . .	24	24
		Gulburga „	„ & N. G. S. . . .	84	83
		Nander „	N. G. S.	...	...
			TOTAL .	474	410
CENTRAL INDIA.	...	Indore City	B., B. & C. I.	...	...
		Indore State	„	42	82
		Ujjain City	„	...	...
		Gwalior „	. . . .	29	8
		Gwalior State	B., B. & C. I. & G. I. P. .	(c) ...	(c) ...
		Dhar „	G. I. P. (I. M. Sec.) & Gwalior	...	...
		Pathari „	„ „ . . .	...	...
		Bhopal City	. . . .	...	...
		Bhopal State	G. I. P.	58	41
		Guaranteed Holdings in Bhopal Agency	. . . .	...	...
		Maksudangarh State . .	. . . .	.	

(a) Imported case. Occurred on 26th February 1905.
(b) Figures for the period from 28th February to 6th March 1905.
(c) Figures for week ending 4th March 1905.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths
CENTRAL INDIA.	...	Mhow Cantonment	B., B. & C. I. (Rajputana-Malwa)	...	...
		Nimach "	"	...	...
		Indore Residency	"	...	...
		Rutlam City	"	...	...
		Rutlam State	"	...	...
		Dewas Town		...	...
		Dewas State	G. I. P.	...	...
		Narsingarh State		...	...
		Guaranteed Holdings in Malwa Agency		...	...
		Tonk State (portion in Central India)	G. I. P.	(b) 8	(b) 7
		Sehore State	"	...	...
		Datia City	"	(b) 10	(b) 9
		Datia State		...	...
		Sailana Town		...	...
		Sailana State	B., B. & C. I.	...	...
		Piploda District		...	...
		Bagli State		...	...
		Jhabua "	B., B. & C. I.	...	...
		Jaora "	"	...	...
		Jaora Town	"	...	...
		Agar Military Station		...	...
		Manpur		...	...
		Sitaman State		...	...
		Rajgarh "		(b) 10	(b) 6
		Kurwai "		...	...
		Barwani "		...	...
			TOTAL	157	103
RAJPUTANA	...	Ajmer		...	...
		Ajmer District		(c) 225	(c) 211
		Abu Road		...	...
		Mewar State	B., B. & C. I.	163	153
		Partabgarh State	"	5	3
		Chitor (Udaipur State)	"	...	...
		Tonk State	"	...	...
		Marwar " (Jodhpur)	J. B. "	(c) 5	(c) 4
		Jaipur "	"	336	301
		Kishengarh Town	C. I.	...	...
		Bikanir State	J. B.	...	...
		Jhallawar "		...	...
		Kotah "		(c) 2	...
		Sirohi "	B., B. & C. I.	...	...
		Shahpura "		54	(c) 86
		Dholpur "		22	11
		Alwar "	B., B. & C. I.	606	492
		Beawar		...	...
		Karauli State		27	18
		Banswara Town		(c) ...	(c) ...
		Banswara State		17	11
		Bharatpur "		476	338
			TOTAL	1,938	1,628

(c) Figures for 2 weeks ending 11th March 1905.
(b) Figures for week ending 4th March 1905.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
KASHMIR	...	Jammu City . . .	. . . .	1	1
		Jammu Province . . .	N. W.	48	31
			TOTAL .	49	32
N.-W. F. PROVINCE	...	Abbottabad Town . . .	. . . .	...	...
		Hazara District . . .	. . . .	...	...
		Peshawar Town . . .	. . . .	...	...
		Peshawar District . . .	. . . .	...	...
			TOTAL .	...	...
BALUCHISTAN	...	Sonmiani	. . . .	...	...
		Hirok	N. W.	..	...
		Sibi	"	...	...
			TOTAL .	...	...
			GRAND TOTAL .	52,504	45,541

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HOME DEPARTMENT.

RESOLUTION.

POLICE.

No. 248—259.

Calcutta, the 21st March 1905.

READ—

The Report of the Indian Police Commission, 1902-03.

Appointment of Commission.

IN July 1902 the Governor General in Council determined, with the approval of the Secretary of State, to appoint a strong and representative Commission to inquire into the administration of the Police in British India. This decision was the natural outcome of proceedings and correspondence which had been going on since the year 1888. The Government of India had actually before them, or in course of submission, far-reaching and costly proposals for reorganization from three large provinces, while their own examination of reports and statistics had led them to the conclusion that serious crime had increased materially, and that, owing largely to defective organization and administration, there was great need for improvement in the detective and preventive methods of the Police. Their chief reasons for appointing a Commission, instead of dealing with the matter by separate correspondence with the different local Governments, were that by a Commission alone could a homogeneous plan of reform be attained such as would secure a reasonable degree of uniformity in the organization and working of the District Police, and especially of the Railway Police whose operations extend over several provinces, and that in the process of recording evidence in public the non-official as well as the official aspects of the case would have every chance of being heard. The constitution of the Commission, the scope of their inquiries, and the method of procedure laid down for them were publicly announced in the Home Department Resolution of the 9th July 1902. A prominent feature in the scheme of operations was the arrangement by which small local Committees were appointed in each Province to conduct preliminary investigations, and to prepare a statement of the facts and conditions into which the Commission would have to inquire. This statement, together with the views of the local Government upon it, was presented

to the Commission before they entered upon their inquiry, while the addition of a local member to their number during their visit to each Province offered a further guarantee for the completeness of their operations. The European members of the Commission assembled at Simla on 15th October 1902, and, after considering the local statements, proceeded to frame a set of questions covering the main heads of the subject. Copies of the questions were issued to the witnesses designated by the local Governments, and to a number of persons who came forward to give evidence in response to an invitation issued by the Commission. After examining the replies, the Commission selected for oral examination those persons whose views demanded further elucidation. In the course of their tours the Commission visited all Provinces of British India with the exception of Baluchistan; they held 50 public sittings; they received replies to their questions from 683 persons; and they examined orally 279 witnesses, most of whom had also replied to their questions. Their sittings were open to the public, and the evidence was published in the newspapers in more or less detail at the time. The Report of the Commission was signed on the 30th May 1903, seven months and a half from the commencement of their laborious investigations. That they were able within this time to deal exhaustively with a subject of such great importance and such wide range is due to the judicious manner in which their inquiries were organized, and to the fact that the ground to be covered was to some extent prepared for them by the local Committees already referred to.

Unanimity of report.

2. The Government of India regard the report of the Commission as an admirable and valuable piece of work. It is commendably brief and the conclusions are stated and argued in a concise and easily intelligible form. It bears the impress of the representative character of the Commission and of the authority which they possess in virtue of their long and varied experience; it expresses (with a single note of dissent on two collateral issues) the unanimous opinion of all the members; and it testifies throughout to the exhaustive character of their preliminary inquiries and to the care with which their final conclusions have been worked out. The Commissioners have placed before Government an able and conscientious attempt to discover a practical solution of a problem which has long been a subject of anxious consideration, and the form of which constantly varies with the changing conditions arising from the general progress of the country. The correspondence with local Governments, the substance of which is stated below, brings out the remarkable unanimity of opinion with which they have received the proposals of the Commission. There is no single recommendation of the first importance that has not been accepted by at least a majority of the Governments consulted. This is no doubt due to the procedure described above, which not only gave the amplest opportunity for the expression of all shades of opinion, but was supplemented in most provinces by personal discussion of the resolutions of the Commission with the head of the Government and his principal advisers, or with representative officers who were thoroughly conversant with local conditions.

History of police: reforms advocated by Lord Lansdowne's Government.

3. The first Chapter of the Report sketches in broad outlines the history of police organization in India. It shows how the indigenous systems of police, based upon the responsibility of the landholders or the village communities, were gradually modified by the progressive intervention of the State; how a series of experiments in different provinces culminated in the comprehensive reorganization effected by the Police Commission of 1860; and how the arrangements then introduced and improved from time to time, as Provincial resources admitted, fall short at the present day of the higher standard of efficiency which modern conditions demand.

In their anxiety to emphasize the necessity for further reform the Commission have omitted to mention the important correspondence and inquiries which, beginning in 1888, led to a large number of valuable improvements in the establishment and working of the police, involving the addition of considerable sums to the public expenditure, and laid down recommendations for further reforms which, though the conditions of the finances at the time rendered it

difficult to give effect to them, would no doubt have been brought into operation had the resources of the State been able to bear the cost. Among the conclusions and recommendations of Lord Lansdowne's Government in 1890 were the following:—

(1) that the net pay of constables should be fixed at not less than R7 a month;

(2) that the pay and position of investigating and inspecting officers should be greatly improved, and that deserving inspectors of Police should be considered eligible for appointment to the Provincial Service;

(3) that a reform in the system of selecting gazetted officers (assistant district superintendents of Police) was necessary;

(4) that the District Magistrates should exercise closer supervision over the work of subordinate magistrates, especially with the object of avoiding delays in the disposal of cases;

(5) that measures should be taken to strengthen the law with respect to the prevention of offences;

(6) that the Crown should be properly represented in criminal prosecutions;

(7) that the statistical forms exhibiting the results of police action should be revised and improved, so as to enable a proper comparison to be made between those results in different provinces.

The establishment of provincial training schools for the police was due to Lord Lansdowne's Government; and the question of arming the police, and training them in the use of fire-arms, was dealt with by them in a comprehensive manner. One of the most important reforms that have been introduced in regard to the superior officers, *viz.*, the recruitment of the European element mainly in England, was also brought into operation during the same administration.

In view of these carefully considered attempts to improve the administration of the Department, the Government of India are unable to endorse the opinion, expressed in paragraph 27 of the Report, that the efficiency of the police has been sacrificed to financial considerations. Of the measures now advocated by the Commission many of the most important had already been accepted in principle, and considerable progress had been made in bringing them into operation. If it has now been found possible to deal also with the pay and grading of the European officers, the administrative organization of the force, the railway police, the river police, and the important questions of criminal investigation and intelligence, this is because the investigation lately undertaken has exposed to view a wider area of practicable and necessary reform.

Popular opinion regarding the Police.

4. The second Chapter entitled "Popular opinion regarding the Police and their work" is a conspicuous instance of the candour which is a notable characteristic of the Report. The Commission begin by quoting the late Sir John Woodburn's opinion that the investigating staff (sub-inspectors and head constables) is "dishonest and tyrannical." In this opinion they "emphatically record their full concurrence." The five paragraphs that follow develop the general proposition, that the police are dishonest and tyrannical, into a number of particular charges against all grades of the native service. It is shown how constables extort money when making enquiries on beat, when investigating cases, and by arresting respectable people for committing nuisances; how head constables and sub-inspectors can and frequently do levy fees for all acts done in their official capacity; how every investigation yields a rich harvest to the police officer conducting it, more especially if it relates to valuable property like the alluvial lands on the great rivers of Bengal, where the shifting of the stream is constantly bringing titles into dispute; how complainants, witnesses, and

accused are bullied into saying what the police wish them to say, and how an enquiry into a case results in the harassment and annoyance of all the decent people in the village. Even the inspectors are only "less dishonest than the grades below," and their reputation is such that respectable parents are unwilling to allow their sons to accept direct appointments to that rank. As regards the European superintendents the Commission observe that they are, "with the rarest exceptions, upright men beyond the influence of corruption." But they are described as having in many cases an imperfect acquaintance with the vernacular, as being out of touch with the people, especially with the respectable classes, as paying insufficient regard to public opinion, and as failing to realize the importance of their own duties.

5. The picture is painted in vivid colours, but in examining it certain considerations should be borne in mind. In the first place, it must be remembered that Chapter II is mainly a descriptive summary of the evidence given before the Commission; that it purports to present, as is indicated by the heading given to the chapter, a concise view of "popular opinion" and not to express a critical appreciation of the grounds of that opinion; and that in putting themselves in the place of the witnesses who addressed them, and entering into their point of view, the Commission have conveyed a general impression which needs qualification in the light of the remarks recorded in paragraph 30 and of the final judgment pronounced in the closing paragraph of the Report. In the former passage, after observing that their object has been "to give an account of the reputation of the police force and of the feelings of the people towards them," the Commission go on to admit that the police do as a rule desire to discover and bring to justice the persons really guilty; that the removal of a police station is generally opposed by its immediate neighbours; that there has been some improvement in the department; that the picture of inefficiency and corruption placed before them by many of the witnesses is not one of universal experience; and that the failings which have been described are due partly to the attitude and tendencies of the people themselves, and partly to the low pay and poor prospects of the members of the force. In the latter place, where conclusions only are stated and no descriptive matter intervenes, a careful distinction is drawn between the statement of fact that the police is far from efficient, that it is badly organized and supervised, and that it has failed to secure the confidence of the people; and the statement of popular opinion that it is "*generally regarded* as corrupt and oppressive." It is true that in the body of Chapter II the two points of view are not always clearly discriminated. The Commission begin by quoting the opinions of others; but where they agree with these, they insensibly glide into a corroboration of them which is hardly distinguishable from an independent and personal verdict. It appears to the Government of India, however, that the chapter, as a whole, should be read in the light which the foregoing observations throw upon it.

6. There are other considerations deserving of attention. In estimating the validity of the charges brought against the native members of the force, it should not be forgotten that the department is to a great extent untouched by the influence of English education and of the English traditions that accompany it, which have done so much to raise the standard and elevate the tone of the Revenue and Judicial services. Its traditions are native, and, it may be added, so are the traditional beliefs regarding it. If an ideal police could be called into existence to-morrow, it would be regarded as corrupt until it had lived down its popular reputation. So it is with individuals: the honest sub-inspector is likely to be suspected only of being more astute than his dishonest colleague. As to the European officers, many of them are admirable servants of Government, and even in cases where the disparaging remarks of the Commission may be held to apply, it may be pointed out that their deficiencies have been due in the main to the careless fashion in which young men were appointed before the present system of recruitment was introduced. The strictures upon the quality of the officers now in the Police service relate, indeed, almost entirely to those who entered it before the introduction of that system, and therefore are not required in order to enforce the Commission's argument for a reform

which had already been carried out by Lord Lansdowne's Government. Nor do they admit of universal or even general application. With many of the elder generation of Indian police officers an intimate knowledge of the country and the people, combined with great activity in the discharge of their duties, made up for any shortcomings in the matter of mere book knowledge; while some have attained to conspicuous success as practical administrators. In the case of both Natives and Europeans the prospects of reform have been constantly deferred by the low scale of pay in relation to the laborious character of the work, and the physical energy, mental alertness, readiness of resource, and attention to minute details which its proper performance demands.

7. It may further be observed that even if each separate statement in the chapter is regarded as true, true statements may be so combined as to form an exaggerated picture; and this particular picture, even if read subject to the qualifications of paragraph 30, appears to the Government of India to convey an impression the acceptance of which would not be fair to the Indian police force as a whole. Each statement is doubtless true sometimes, in some places, of some people, and in some cases; perhaps often, in many places, of many people, and in many cases; but not (as is implied) almost always, of almost all people, and in almost all cases. Above all, while each individual malpractice which is described does undoubtedly exist, all of them do not exist in that combination in which Chapter II presents them. By picking out and massing together all the separate blots which at various times disfigure police work in India, the Commission have produced a picture which would, in the opinion of the Governor General in Council, give to any outside observer a somewhat over-coloured idea of the ordinary conduct of a police inquiry or of the habitual behaviour of the police, at any rate in the majority of Indian Provinces. It seems to him that the Commission have perhaps hardly made sufficient allowance for the tendency of the Indian witness to exaggerate, especially when he has a genuine grievance. Nor have they sufficiently borne in mind that much of what is called corruption is little more than a highly developed form of that system of paying expedition money which is not unknown in Europe. It must also be remembered that the giving and taking of money, whether mere gratuities or something more serious, is still traditional among the Indian people, and quite as much so among the givers as among the takers; and is objected to only when it exceeds certain recognized limits, and becomes injurious and excessive. Where the materials are inferior and the standard of personal conduct is low, the quality of the work done is bound to reflect the character of the agency employed. The subordinate police officer is worse than the similarly placed subordinate in many other Departments mainly in so far as his power and opportunities are greater.

8. But whatever view may be taken of the subject-matter of this chapter, whether it be regarded as a summary of popular opinion or as a deliberate expression of conclusions arrived at, the Governor General in Council has no hesitation in giving publicity to the Commission's statement of the case. The agency which is exposed and censured is in the main an indigenous agency; its shortcomings are by none more freely denounced than by the inhabitants of India themselves; the picture itself brings out the difficulty of the task of governing India, arising from the nature of the instruments which it is necessary to employ; and the state of affairs now, unsatisfactory as it may be, represents an immense advance on that described in the report of the Commission which investigated the cases of police torture in Madras in 1855. Nor can the Commission be accused of any racial prejudice or partiality, since their strictures have not been confined to either nationality, and since the increase of expenditure that they advocate is in the ratio of six to one upon the Indian as compared with the English constituents of the force. As is pointed out by the Commission themselves, police administration in England was, before the reforms of Sir Robert Peel, very nearly as much open to criticism as it is now in India, if due allowance is made for the different circumstances of the two countries.

Village police.

9. Chapter III of the Report deals with the important and difficult subject of the village police. Here the Commission lay down that it is of paramount

importance to develop and foster the village agencies available for police work. They go on to sketch the history of the village police in the different provinces of India and to notice the extent to which it is utilised in police administration. Thus they lead up to the specific recommendations:—

(1) that the responsibilities of the village watchmen for the performance of village police duties should be recognized and enforced in every province, and that the village watchman should be a village servant, subordinate to the village headman and not to the regular police.

(2) That the supervision and control of village headmen should be entrusted to the Collector or Deputy Commissioner and his subordinate officers.

(3) That the regular periodical attendance of village watchmen at the police station is unnecessary and undesirable.

(4) That it is expedient to relegate the trial of petty offences to village headmen and panchayats, and that, where this system does not exist, it should be cautiously and experimentally introduced.

The Government of India agree entirely with the principles enunciated by the Commission. They have invited the local Governments to undertake a careful review of the village systems of the provinces with reference to the possibility of preserving them from decay by rendering them more efficient agents in the prevention and reporting of crime. This, it would seem, may best be effected by conferring upon the village officers a defined status and powers to deal judicially with certain kinds of offences. Their dignity and authority will thus be greatly enhanced, and they will be enabled to relieve the regular criminal courts of trivial cases. The question, however, is so closely connected with the systems of land tenures and village organization, which differ from province to province, that it will probably have to be dealt with by separate legislation for each province.

Regular police and cognate questions.

10. In the foregoing paragraphs the Government of India have given the reasons which led to the appointment of the Commission, have passed in review the general character of their report, have analysed and commented on certain passages which might give rise to misapprehension, and have stated the course of action that will be followed in respect of the reorganization of the village police. They now proceed, with the approval of the Secretary of State, to issue general orders on the proposals made by the Police Commission regarding the following subjects:—

(1) The organization, recruitment, training, and pay of the general Police force, and their relations to the superior District Officers (Chapters IV, XII, and paragraph 114 of the report).

(2) The Police of the Presidency towns and Rangoon (Chapter V, and paragraphs 94 to 105).

(3) Railway Police (Chapter V, paragraphs 106-112).

(4) River Police (Chapter V, paragraph 113).

(5) The Provincial Criminal Investigation Departments, and their relations to the Central Intelligence Department (Chapter VIII, paragraphs 165 to 174).

(6) Statistics and records (Chapter X).

(7) The strength and cost of the Police (Chapter XI).

These seven headings comprise practically the whole of the expenditure entailed by the Commission's proposals, with the exception of that involved in the question of buildings and of improved methods of prosecution. In discussing the substantive proposals of the Commission under these headings, and stating their decision on each point, the Government of India propose to follow the order of treatment adopted in the body of the report.

Duties of constables: beat system and employment on extraneous duties condemned.

11. *Para. 53.*—On the subject of the employment of constables to collect local information the Governor General in Council accepts the Commission's views. He agrees both with them and with the local Governments in condemning, as a general rule, the so-called 'beat system',

under which constables are given a roving commission to make periodical visits to certain areas without being controlled by any definite instructions. At the same time he desires to leave the necessary latitude to local Governments in respect of the application of this general principle. In Burma, for example, where there are no village chaukidars, the beat system should be retained as a link between the headman and the police station, the functions of the beat constable being preventive not detective, and the rules being modified so as to render them less rigid and to guard against the constable's visit becoming an occasion for oppression. In Bombay the tracts of country on the ghâts inhabited by lawless classes, and certain areas interlaced with native territory, may require constant patrol by armed police and the retention of protective outposts of the kind referred to by the Commission in para. 57 of their report. In all provinces, again, there are places where road patrols will be required.

The further proposal that constables should not be employed on extraneous duties is universally accepted, though it is doubtful whether it can be fully applied in Bengal. In a province which at present possesses neither land revenue subordinates nor village communal officials, the police are the only agency that can be employed for various miscellaneous duties. To take a recent illustration, it is certain that without the assistance both of the regular and of the village police no census could ever have been taken in the Lower Provinces.

Constables: local recruitment approved, subject to certain exceptions.

12. *Para. 54.*—The principle of the local recruitment of constables is generally accepted. It must, however, be regarded as subject to exceptions in certain provinces, as, for example, in Bengal, where the natives of Bengal proper and most Uriyas are unfitted by physique and temperament for the duties and discipline required. In Bengal and Orissa, therefore, it may be anticipated that a considerable stiffening of natives of Behar and Upper India will always be necessary. The same remarks apply, though in a less degree, to the Central Provinces. The matter is one in respect of which the conditions of different provinces differ greatly, and the Government of India are disposed to accept, at any rate for tracts similarly situated, the view stated by the Inspector-General of Police in the United Provinces, that although men should not ordinarily be required to serve at a great distance from their homes, yet the bulk of the district force should be composed of persons who do not belong to the district. In particular the portion of the force which is retained as an armed reserve for the purpose of securing public tranquillity must, it is evident, be drawn from those localities where the best material is to be found, and local recruitment would in this case not unfrequently fail to secure a proper standard of military efficiency.

Constables: training to be at central schools, except in Burma.

13. *Para. 55.*—All local Governments but one accept the views of the Commission as to the training of constables at central schools. The United Provinces Government objects on the grounds (1) that the prospect of being drafted to a distant school would deter many men of the best class from entering the police; (2) that a central school could not be established without increasing the line of cleavage between the armed and the unarmed branches; (3) that the Government could not find the money for the necessary buildings for a long time to come. On the other hand, the local Inspector-General approves strongly of the proposal to establish central schools, and observes that for the reasons given by the Commission there can be no effective training of constables in district reserves. The first of the objections taken by the United Provinces Government will probably be removed by the increase of pay which will reduce the disinclination of the constable to serve at a distance from his home while under training. The second is too indefinite to call for serious examination. As regards the cost of establishing the schools, the Government of India think it likely that the estimates can be sufficiently reduced under other heads to meet this item of expenditure, and that a certain number of buildings will in course of time be set free by the operation of other causes. They are not therefore disposed to admit the objections taken by the local Government. The case of Burma, on the other hand, is peculiar, and in that province, where most police recruits are married men,

the Governor General in Council, following the recommendation of the Commission, agrees to the retention of the system of district training as being better suited to the characteristic usages of the people.

Constables: minimum pay to be fixed by local Government, with special allowances in particular localities.

14. *Para. 56.*—The recommendations of the Commission relating to constables are among the most important from the financial point of view, since in their original form they involve an increased expenditure of 44 lakhs, of which 24 lakhs is on account of enhanced pay. Even as since modified the increase under the head of unmounted constables costs R33,39,826, of which R19,96,846 represents increased pay, and R13,42,880 increased numbers. This increase of strength is required, not only to provide a sufficient reserve for ordinary duties, but also to guarantee the tranquillity of the country in the event of military operations on or beyond the frontier occupying the bulk of the troops now cantoned throughout India. The provision of additional men is therefore a matter of high importance, both military and civil, and the Government of India are of opinion that it should take precedence, in combination with the general increase in constables' pay, in the application of such funds as may be available for improving the police system. As regards initial pay, the Commission propose a minimum of R8 in India, or R12 in Burma, with local allowances where the minimum is deemed too low. Five local Governments accept the suggestion. The Madras Government considered, when the question was first referred to them, that R7 would be sufficient if local allowances of R2 were given in districts where recruitment is difficult. They have since represented that the inadequacy of R7 as the minimum pay of a police constable is daily becoming more apparent, and not only hampers recruitment but prevents the retention of suitable men in the force. For these reasons, which they enforce by specific instances, they now express their concurrence in the recommendations of the Commission. The Bengal Government, while maintaining that the Commission were right in fixing R8 as the minimum pay, is prepared for the present to accept a minimum of R7 in certain districts where the standard of living is admittedly low. The United Provinces Government suggests that an initial pay of R7, rising after three years to R8, and after five years more to R9, will be sufficient. In view of the variety which exists throughout India in local conditions as to the cost of living and the wages required to attract a suitable class of men, the Government of India, while agreeing that a good case has been made out for raising the minimum pay (though not entirely for the reasons which have been stated by the Commission), think it unnecessary to insist on absolute uniformity in this respect, and have therefore decided that those local Governments who consider that a minimum of R7 is sufficient for constables should be allowed to retain that limit, and that a minimum of R8 should not be prescribed for general adoption. Even where the initial pay is not raised the position of a constable will be greatly improved by the abolition of deductions from pay and the concession of local allowances in special tracts.

Constables: to receive increments of R1 after 3, 10 and 17 years' approved service.

15. The Commission propose that a constable should receive an increment of R1 after three years' service, and again on the completion of eight and fifteen years' service. On this point, while the principle advocated by the Commission is generally accepted, there is some difference of opinion among local Governments as to the precise method in which it should be applied. The Madras Government propose an increment of R1 at five years, ten years and seventeen years' service; the Bombay Government would give two increments only, the first at five years and the second at ten years; the Punjab Government suggests intervals of five, twelve and twenty years; the Chief Commissioner of the Central Provinces would give two increments only, at any rate until the lowest grade of head constable on R12 has been abolished; the Chief Commissioner of Coorg would give a minimum pay of R9 and an increment of R1 after three and four years respectively. By way of compromise among these various opinions the Government of India have decided that three increments of R1 each should be given after three, ten, and seventeen years' approved service. It is important that the first increment should accrue at an early

stage in order to remove the temptation to resign prematurely, and that the final increment should not come too late to induce a man to serve his full time and to enable him to enjoy the higher pay for a reasonable period before he takes his pension. When the prospects of the service are thus improved, stress may properly be laid on the condition, indicated by the Commission, that increments should be given only to men who really deserve them, and should not be awarded by seniority as a matter of course.

Constables: to get free kits, but no good-conduct pay.

16. The Government of India accept the general opinion that the practice of making deductions from the pay of constables on account of kit and other charges should cease, and that the pay fixed should be handed over to the men in full. This necessary reform was contemplated by Lord Lansdowne's Government as long ago as 1890, when they suggested to all local Governments, except Madras, that, if possible, no constable should receive less pay than R7 net. They also agree in thinking that if increments are given on the scale and in the manner now sanctioned there will be no necessity for maintaining the existing system of good-conduct pay.

Constables: to get local allowances in special tracts.

17. The Government of India also agree with the local Governments in accepting the Commission's view that local allowances should be given in special tracts where the provincial minimum pay would be too low. This will meet the difficulties of recruitment that have been experienced in parts of Madras, the Central Provinces, and Burma.

Constables: to get two annas a day when deputed beyond inspector's circle.

18. The Commission propose that when a constable is sent on duty to any considerable distance beyond the limits of the jurisdiction of the station he should be granted an allowance of two annas a day. The Government of India regard this proposal as too indefinite, though the rate suggested is fair, and they have decided to restrict its application by declaring a constable's jurisdiction for the purpose of article 1039, Civil Service Regulations, to be coterminous with the limits of the inspector's circle. The allowance will be two annas a day in India, and four annas in Burma.

Head constables: pay to be R15, R17-8, and R20.

19. *Para. 57.*—All Governments, except the United Provinces, agree with the Commission's proposal to fix the pay of head constables at R15, R20 and R25, except in Burma where the rates should be R5 higher. As these officers will almost invariably be promoted constables, the United Provinces Government suggests that it will for some time suffice to maintain the three grades now in existence, and to raise the pay of each by R2. The Government of India agree with the Commission that head constables should not be put in charge of police-stations, or employed, except in unavoidable emergencies, as investigating officers; and that they should exercise subordinate authority over a number of constables, or should be employed on clerical work. Seeing that their responsibilities will thus be greatly reduced, and that a certain proportion of them will have a chance of rising to be sub-inspectors, their rates of pay may properly be fixed at R15, R17-8 and R20. The last figure is the maximum pay of a non-commissioned officer of the Indian Army. This will effect a reduction of rather more than four lakhs in the increased cost (estimated by the Commission at R8,81,000) of the proposals under this head.

Sub-inspectors: recruitment to be direct as far as possible; a certain proportion to be promoted head constables.

20. *Para. 58.*—The next question relates to the recruitment of sub-inspectors, who will be in charge of police stations, and will be responsible for the investigation of cases throughout the country. This is perhaps the most important class of officers in the whole force, and on it the largest amount of additional expenditure will be incurred, the number being increased from 5,500 to 9,900, and the cost from R33,59,000 to R78,65,000. The Commission propose that sub-inspectors should be recruited direct between the ages of twenty-one and twenty-five; that their educational standard should not be lower than the matriculation or the school final examination; and that promo-

tions from the class of head constable should be limited to fifteen per cent. of the vacancies. The opinions of local Governments are generally in accord with these views. The Bengal Government considers that the educational test should vary in different parts of the province. The United Provinces Government observes that in the present state of education it is not possible to insist on the qualifications suggested by the Commission without excluding the most desirable candidates. The Chief Commissioner of the Central Provinces suggests that half of the sub-inspectors who are directly appointed should be selected by competition among men nominated by magistrates of districts. This suggestion is not in accordance with accepted educational policy and cannot be adopted. The Government of India admit the general principle that sub-inspectors should, as far as possible, be recruited direct, and that a maximum proportion of appointments should be fixed for each province for promotion to this class from that of head constables. In view, however, of the great difference between provinces and parts of provinces in respect of education, it seems to the Governor General in Council that uniformity in this matter is not attainable, and that the local Government should fix the highest qualifications it thinks suitable, reporting to the Government of India, for confirmation, the standard adopted. As regards the maximum proportion of appointments to be filled by the promotion of head constables, the Bombay Government recommends twenty-five per cent. and the Punjab twenty per cent., to be reduced in each case gradually to fifteen per cent. The Chief Commissioner of the Central Provinces would leave the matter to the discretion of local Governments, and observes that he himself would give preference to those who possessing the requisite educational qualifications, have entered as head constables or even as constables and have worked their way up. On the other hand, the Chief Commissioner of the North-West Frontier Province would fix the maximum for promotions from the lower rank at not less than sixty-six per cent. In view of the diversity of local conditions, the Government of India doubt whether it would be feasible, even in the larger provinces, to insist upon a uniform standard, and they therefore propose to determine the proportion for each province separately, on a consideration of all the circumstances, in communication with the local Government concerned.

Sub-inspectors: to be trained in central schools.

21. *Para. 59.*—The Commission propose that all sub-inspectors should be trained in a central school, and should then undergo a probationary year of practical training. This plan has generally commended itself to local Governments, and is approved by the Government of India.

Sub-inspectors: pay R50 to R100 in five grades except in Burma.

22. *Para. 60.*—The Commission recommend that the pay of sub-inspectors should be fixed at R50, rising to R80 in four grades. The Governments of Madras, the Punjab, the Central Provinces and Assam agree to this proposal; the Bombay Government are willing to accept it, but would prefer to make the minimum salary R60 and the maximum R125; the Bengal Government is inclined to add a grade on R100, which would include 100 out of the 474 appointments in the R80 grade; while the United Provinces Government considers the proposals needlessly liberal and would retain the existing grading, raising the pay R10 all round. In view of this difference of opinion the Government of India consider it unnecessary to insist upon the same scale everywhere. The guiding principle is that the status of sub-inspectors should be placed on a par with that of naib-tahsildars, or corresponding officers, on the revenue side of the administration; and, subject to this condition the Government of India will now proceed to fix the pay of sub-inspectors for each province in communication with the local Government or Administration concerned. For this purpose the Governor General in Council has decided to lay down as a maximum standard a scale of pay consisting of five grades on R50, R60, R70, R80 and R100, the last being a small grade, comprising only five per cent. of the officers concerned. The lowest grade should also be relatively small as it will consist mainly of probationers. In respect of pay this proposal is substantially identical with that made by Lord Lansdowne's

Government in 1890. The distribution among the grades will be as follows:—

1st on R100	... ...	5 per cent.
2nd " 80	... ...	20 "
3rd " 70	... ...	25 "
4th " 60	... ...	34 "
5th " 50	... ...	16 "

In Burma circumstances are peculiar, and the Government of India accept the local Government's proposal to institute a 6th grade on R40 to be filled by men with a good vernacular education but no knowledge of English. Here exceptional treatment is justified by the fact that men with the requisite qualifications can be obtained in Burma for that rate of pay. Similarly in the case of Coorg, where, as is explained below, the pay of inspectors must be lower than elsewhere, a somewhat lower scale is necessary for sub-inspectors. The Chief Commissioner proposes rates of R40, R50 and R60, but the Governor General in Council prefers an initial pay of R50 with two other grades on R60 and R70.

While at a training school probationary sub-inspectors should receive R25 a month as proposed by the Commission. In respect of horse allowance there is some small difference of opinion, the Bombay Government proposing R20 for the Presidency proper and R15 for Sind, and the United Provinces Government suggesting R10. The local Governments will be empowered to fix the horse allowance up to a maximum of R15. The proposal to give an advance for the purchase of uniform, horse, etc., is generally accepted by local Governments and is approved by the Government of India.

Inspectors: usually to be selected from among sub-inspectors; not more than 10 per cent. to be appointed direct.

23. *Para. 61.*—The next question for determination relates to the recruitment and duties of inspectors of police. The Commission propose that inspectors should be selected from among sub-inspectors, but that Government should reserve the power to appoint direct a certain number, not exceeding twenty per cent. Local Governments generally agree with this view. The Bombay Government would appoint only five per cent. direct; the Chief Commissioner of the Central Provinces would limit outside appointments to ten per cent; and the United Provinces Government would lay down no hard-and-fast rules on the subject. The Chief Commissioner of Assam, on the other hand, lays stress on the effect of educational influences in raising the tone of the public service in India, and would therefore reserve one-third of the vacancies for direct appointment. The object in view will, however, equally be attained under the present scheme by means of the higher educational qualifications required from sub-inspectors; while it is obvious that the efficiency of the force would be liable to be impaired if so large a proportion of these important posts were reserved for young men with no previous experience of police work. The Government of India consider that the rule should be that inspectors should ordinarily be appointed by promotion from among sub-inspectors, but that direct appointment should be permitted up to a maximum of ten per cent. of vacancies. The duties of inspectors will be to hold charge of circles comprising several police stations, or a large town; and within these they will exercise general supervision and should be ready to assist in investigations. They will, in short, be responsible to the superintendent for all police work in their circle.

Inspectors: pay R150 to R200 in three grades, with a few special appointments on R250.

24. *Para. 62.*—The Commission propose that the pay of inspectors should range from R150 to R200 in three grades, a few special appointments on R250 being reserved for good officers who are unfit for further promotion. The balance of opinion among local Governments is in favour of these views. The Madras Government, however, recommend a scale of pay from R110 to R250 in four grades, in order to reduce the interval between the pay of a first grade sub-inspector and the lowest grade of inspector, and to make the scale

approach more closely to that of tahsildars. The United Provinces Government divides inspectors into the three classes of circle, court, and reserve inspectors, and suggests a somewhat more liberal scale of pay for the two latter classes. It further proposes to abolish all allowances with the exception of the allowance of R25 a month granted to the kotwals of six large cities. The Madras suggestion that the pay of the lowest grade of inspectors should be R110 does not commend itself to the Government of India in view of the facts that in 1890 Lord Lansdowne's Government considered that the minimum pay for inspectors all over India ought to be R150, and that the decision to fix the maximum pay of a sub-inspector at R100 will reduce the interval to which the Madras Government take exception. The proposals of the Commission regarding the pay of inspectors are based upon the view that the duties and responsibilities of these officers in police matters are analogous to those of tahsildars in respect of revenue business, and that unless the pay of the two departments is so far assimilated as to attract much the same kind of men it will be impossible to secure suitable candidates for the police. In the case of sub-inspectors the principle of equalising, so far as may be, the prospects of police and revenue officers, has already been accepted by the Government of India, and they have decided also to apply it to the grade of inspectors, which will be recruited chiefly by promotion from among station-house officers. They accordingly sanction the Commission's recommendation that the scale of pay should run from R150 to R200 in three grades, with a few special appointments on R250. An exception should be made in the case of Coorg, where tahsildars and subordinate magistrates receive only R100, R125, and R150, and inspectors of police should be paid on the same scale. The local allowances to kotwals in a few large cities in the United Provinces will be retained by reason of the special status and obligations of these officers. As regards travelling allowances the Government of India have decided to grant to circle inspectors a daily allowance of R1 when absent from head-quarters, and to sanction fixed horse or conveyance allowances for inspectors in charge of towns and prosecuting and reserve inspectors.

European officers: method of recruitment.

25. The proposals of the Commission on the important subject of the recruitment and training of the European officers of the Police are contained in paragraphs 63 and 64 of the report and are summarised in Chapter XII as follows:—

(1) That the recruitment of the European service should be by competitive examination in England, on the same conditions as at present, except that the age limit for candidates should be 18 to 20.

(2) That successful candidates should be required to undergo a two years' course of training at an English residential university where there is a Board of Indian studies, each candidate receiving an allowance during this period of £100 a year; and that the course of study should include criminal law and practice, taking of notes of cases in the criminal courts, an Indian vernacular, Indian history geography and ethnology, and riding. Probationers should also be required to join a volunteer corps and become efficient.

(3) That in addition to this probationary training in England each Assistant Superintendent should, on arrival in India, be attached for one session to the provincial training school.

Views of local Governments.

26. Concerning the expediency of recruiting the European branch of the service solely by competition in England, and thus debarring from it the European born in India, there is some difference of opinion among the local Governments consulted. The Madras Government report that on the only three occasions when candidates for the police were selected locally, all of them had received their education in England; and that the chief result of local recruitment hitherto has been to admit young men educated in England who came out to India because they had no hope of entering the service by competition at home. They observe that Europeans born in India are statutory

natives, and that, as such, they would be eligible for the provincial service, and would have a chance of becoming superintendents by promotion. The Bombay Government are emphatically in favour of recruitment by competitive examination in England, and would not go further in the direction of local recruitment than to provide that Europeans may be appointed in India with the sanction of the Governor General in Council. The Bengal Government is strongly opposed to recruitment in this country for the Indian as distinguished from the provincial police service. If this view is not accepted, the Lieutenant-Governor recommends that the number of vacancies filled in India should be as few as possible and that no officer should be recruited in this country who has been educated in England. The United Provinces Government dwells upon the increased facilities for obtaining a cheap education in England. and the tendency of Anglo-Indian parents at the present day to send their sons home, which it considers not likely to be checked by any improvement of European schools in India. On the other hand, the Lieutenant-Governor of the Punjab remarks that he knows from personal experience that nomination in India, though it has given the service some of the worst, has also produced some of the best police-officers. He would therefore recruit annually for one appointment in India, provided that a suitable candidate is forthcoming. The Lieutenant-Governor of Burma says that he has had no experience of Anglo-Indians enlisted by competition in India, but on general grounds he thinks that a limited number of youths of this class should be recruited in India by nomination followed either by a qualifying examination or by competition. For Burma he would prefer nomination without competition. The Chief Commissioner of Assam would reserve a certain number of appointments for competition in India among boys nominated by headmasters of Anglo-Indian schools. The Chief Commissioners of Coorg and the North-West Frontier Province are also in favour of making some direct appointments in India.

27. The question turns upon the individual capacity of a few members of a large and not altogether homogeneous community for the discharge of duties demanding certain qualifications which the education and surroundings of the class to which they belong do not ordinarily tend to produce. The factors of the problem are in themselves obscure, and the divergence of views on the part of competent authorities points to the difficulty of arriving at any certain conclusion. The Secretary of State is strongly impressed with the expediency, urged upon him by officers of long and recent experience in India, of keeping open the higher branches of the Police to that class of Europeans whose knowledge of the people, their language, and their ways has in the past given to the service some of its best and most skilled officers. It seems to him probable that if domiciled Europeans are compelled by a change in the rules to send their sons who aspire to Police employment to England for their education, the result will be the loss of that intimate knowledge of native habits and modes of thought, which has hitherto distinguished police officers drawn from this class. The Secretary of State also feels very strongly that a decision which closed the superior service (except in the provincial branch) to a class which has hitherto been among the most successful in it would be greatly and not unjustifiably resented. He is unable to admit that for police purposes the locally educated European must necessarily be inferior, as is suggested by the Commission in paragraph 69 of their report, and he thinks that the arguments in favour of continuing to utilise him, as he has hitherto been utilised, greatly preponderate. It has, therefore, been decided, as the best solution of the matter, to reserve to the Governor General in Council the power to make such appointments in exceptional cases on the special recommendation of a local Government in favour of an individual, and subject to the condition that the candidate put forward has attained an adequate standard of educational qualifications.

Conclusions of Secretary of State.

28. While admitting the necessity for subjecting European police officers to a thorough preliminary training, both general and special, in subjects a knowledge of which will tend to produce professional efficiency, the Government of India have ultimately determined, after considering various alternative proposals,

European officers: method of training.

that it will not be expedient to confer this training at any of the English Universities. They recognise that there is something to be said for the view advocated by the Commission that the elements of the Indian vernaculars are acquired by Europeans most correctly from European teachers, who are accustomed to take note of linguistic difficulties, and are best qualified to explain to students those points in the structure of a vernacular language which have given themselves most trouble in acquiring it; but they see no reason why, in the training schools in India to which candidates will be sent on arrival, instruction of this kind should not be forthcoming. Indian ethnology, again, cannot be studied in Europe with the fulness with which it can be studied in India, where the necessary illustrations are at hand; and valuable as a course of reporting cases in Court may be in teaching the elements of procedure in police cases, there is so much difference between Indian and English criminal practice that the Government of India cannot regard this part of the proposed training as essential.

29. For these reasons the Government of India are of opinion that the training of probationary Assistant Superintendents must be carried out in India, that they should proceed to this country as soon as they have been pronounced fit for service and have passed in riding, and that they should remain at a training school in India for not less than eighteen months. This is the view taken by all local Governments, with the exception of the Chief Commissioner of Assam, who proposes to place probationers for two years under selected district superintendents, and the Chief Commissioner of the North-West Frontier Province, who would give eighteen months' training partly at provincial head-quarters and partly at a police-station and at a district head-quarters. The necessary arrangements will be made in consultation with local Governments for the course of study to be pursued, under well qualified teachers, at these schools which the Governor General in Council regards as of the utmost importance to the efficiency of the Indian Police service. He is disposed to agree with the opinion expressed by some authorities that they should not be located at Presidency towns.

Assistant Superintendents: pay R300, R400, and R500.

30. *Para. 65.*—All Governments, except the United Provinces, accept the proposals of the Commission to fix the pay of assistant superintendents at R300, R400 and R500 in three grades. In view of improved prospects and easier pension conditions the United Provinces Government thinks it unnecessary to raise the pay of the first grade beyond R450. It desires also to retain the local allowance of R100 now attached to the charge of the subdivision of Lalitpur, to give similar allowances for Kassia and Karwi, and to grant an allowance of R50 on account of dearness of living in six stations. The Government of India adopt the Commission's proposals as to rates of pay. With regard to the further opinion that no local allowances should be granted, on the general ground that these can no longer be justified when the pay and prospects of the service have been materially improved, the Governor General in Council will leave it open to local Governments to propose the retention of such allowances in places where living is exceptionally dear.

District Superintendents: pay R700, R800, R900, R1,000, and 1,200.

31. As regards the pay of superintendents the proposals of the Commission have been generally approved by local Governments. The Madras Government, however, suggest that the pay of the highest grade of superintendent should be fixed at R1,100. The United Provinces Government advocates a scale rising from R600 to R1,000 in addition to local allowances aggregating R9,600 a year. The Lieutenant-Governor considers a grade on R1,200 unnecessary in itself and inconsistent with the proposal which he makes regarding Deputy Inspectors-General. Nor does he think it necessary that an officer should rise at once from R500 as a first grade assistant to R700 as a fifth grade district superintendent, and he suggests the introduction of a small grade of R600 in which a man would not remain long. The Burma Government recommends that for superintendents the rates in force for executive engineers should be introduced with an improved grading and a similar system of increments for approved service. Whatever rates may be adopted for India he thinks that superintendents in Burma should

get R100 and assistants R50 in excess of the Indian scale. In support of his proposal the Lieutenant-Governor refers to the case of the Forest and Public Works services, and observes that in regrading the Burma Commission the pay of 1st grade assistant commissioners was fixed at R1,000 in consideration of the high cost of living in Burma. It is true that officers of the two former services, when employed in Burma on pay not exceeding R900 or R1,000 a month, receive a local allowance of R100, and that the same concession has recently been extended to officers of the Indian Medical Service on pay not exceeding Rs. 1,000. But the reason is that these services are Imperial, that they are not recruited specially for Burma, and that it is necessary to give them some compensation for the disadvantages of serving in that province. This argument cannot, in the opinion of the Government of India, be extended to the police, and the special rates proposed could only be justified on the general ground that recruitment for the Indian police as a whole would be injuriously affected by the liability to be posted to Burma on the system of selection by rotation which obtains in the case of the Indian Civil Service. It is impossible at present to say that this would be the case, and the Governor General in Council is not prepared to entertain the Burma proposal until its necessity has been proved by experience. The Chief Commissioner of Assam, while generally accepting the recommendations of the Commission, thinks that the pay of a fifth grade superintendent might be fixed at R600. After considering carefully the views of the local Governments the Government of India have decided to accept the Commission's proposals as to the pay of District Superintendents of Police.

District Superintendents: only men fit for the most important districts to be promoted beyond R900.

32. The Bombay Government demur to the proposal that superintendents should not be promoted beyond the class of R900 if they are considered unfit to hold charge of the most important districts, on the ground that the question is a delicate one and extremely difficult to pronounce upon finally. The condition, however, is strictly analogous to that under which members of the executive branch of the provincial service receive promotion up to R400 by seniority, and reach the higher grades only by selection, and the Government of India have no hesitation in approving it.

Deputy Superintendents: to be natives of India qualified for provincial service; pay R250, R300, R400, R500.

33. *Paras. 66 and 68.*—All local Governments save one agree with the proposal of the Commission to create a Provincial Police service to be filled by natives of India called deputy superintendents, who are qualified for the existing provincial services. Their functions and their departmental status will be similar to those of assistant superintendents; they will help the superintendent in his duties of control and supervision, and will relieve him of office routine so that he may be more free to tour about his district. This new class of officers will be distributed among four grades on pay rising from R250 to R500. The United Provinces Government, however, suggests that the pay should range from R250 to R450 in five grades so as not to exceed the maximum which it proposes for assistant superintendents. As the latter suggestion has been rejected, the argument no longer holds good and the Government of India sanction the recommendation of the Commission. They observe that this proposal was cordially accepted by the Maharaja of Darbhanga failing the acceptance of the alternative put forward by him in the second part of his note of dissent. The Governor General in Council trusts that it may be found possible to secure good material for this class, on whose judicious selection will greatly depend the enlistment of the sympathies of educated Indians on the side of the Police, and who will furnish the source from which Indian district superintendents may eventually be drawn.

Native District Superintendents: to be appointed when fit, but no appointments to be reserved.

34. *Para. 67.*—There is general agreement among local Governments that it would be inexpedient to reserve a certain fixed number of district superintendentships of police for natives of India, and the Government of India accept this view. Deputy superintendents, however, will be eligible for promotion to district charges where their fitness is fully established. When thus promoted their pay

will run from R600 to R900 in four classes as proposed by the Commission.

35. *Para. 70.*—For Deputy Inspectors-General the Commission propose three grades of pay—R1,500, R1,750 and R2,000. In referring the question to local Governments the Government of India remarked that these rates appeared to them to be probably unnecessarily high. The Madras Government observe that Deputy Inspectors-General of Police may be taken to correspond with Conservators of Forests and Superintending Engineers of the Public Works Department. As none of these officers receive more than R1,600, they think that the pay of the three grades of Deputy Inspector-General should be R1,600, R1,400 and R1,200, and that the pay of the highest grade of district superintendents should be fixed at R1,100. The Bombay Government also refer to the Forest and Public Works Departments, but consider that, having regard to the importance of securing good men for the police, the rates proposed by the Commission are not unreasonably high. They are, however, not prepared to say that a maximum of R1,800 is not sufficient, provided the five appointments required in Bombay are graded so as to give two on R1,800, one on R1,650 and two on R1,500. The United Provinces Government thinks that the pay proposed by the Commission would put the senior Deputy Inspectors-General on a better footing than heads of departments, such as the Inspector-General of Prisons or the Sanitary Commissioner. In view of the improved prospects of pension it proposes a scale of R1,200, R1,500 and R1,800. The Burma Government also refers to the Forest and Public Works Departments, and remarks that Deputy Inspectors-General hold rank corresponding to that of Conservators and Superintending Engineers, who are graded on R1,100 to R1,600. The Lieutenant-Governor points out that in the two departments named there is approximately one prize appointment to eight other appointments, whereas in the police the proportion will be only one to twenty. At the same time he apprehends difficulty if the rates of pay in the police exceed those of corresponding appointments in other departments, and suggests that Deputy Inspectors-General should be graded at R1,400, R1,600 and R1,800.

Deputy Inspectors-General: pay R1,500 and R1,800.

The new scheme of pay proposed by the Commission for Deputy Inspectors-General appears to the Government of India to be higher than the circumstances of the case demand in view of the fact that police officers will continue to be eligible for the appointment of Inspector-General. They further apprehend that the result of adopting it would be to create dissatisfaction with the present scale of remuneration in other Indian services. In their opinion it is not probable that this dissatisfaction would be removed by considerations drawn from the general average of pay in the police. For these reasons, and also having regard to the duties which these officers will have to perform, the Governor General in Council has decided that two grades of pay on R1,500 and R1,800 will be sufficient.

36. Concurring with the local Governments the Government of India have decided that the appointment of Deputy Inspector-General should be made by selection from among superintendents, and should be regarded as the highest prize absolutely reserved for the police department. They also agree with the Commission and with the local Governments in thinking that Deputy Inspectors-General of Police should be eligible for an additional pension of R1,000 a year.

Deputy Inspectors-General: to be eligible for additional pension of R1,000.

37. The proposal made at the end of paragraph 70 of the report to introduce a system of family pensions seems to the Government of India to have been insufficiently considered. The Commission have not referred to the existence of a provident fund nor to the fact that police-officers may subscribe to the Uncovenanted Service Family Pension Fund; and the recommendation involves the extension to a number of other services of a general principle which has at present been applied only to the Army and the Indian Civil Service. As at present advised therefore the Government of India do not intend to proceed further in the matter.

38. *Para. 71.*—For the appointment of Inspector-General the Commission propose a pay of R2,500—100—3,000 in the larger provinces; a local allowance of R250 a month in Assam and the Central Provinces; and in the North-West Frontier Province the pay of a firstc lass Deputy Inspector-General, R2,000 a month. All local Governments agree except Bombay and Assam. The former remark that the pay of a second grade Commissioner is R3,000 and they propose that when the appointment is held by a civilian it should be graded as a Commissionership and the salary fixed at R3,000. But it is evidently undesirable to make exceptions in particular provinces to the general scale; and the Commission's proposal really secures all that is needed. By the time a district magistrate selected as Inspector-General has become eligible for promotion to a Commissionership he will probably have attained the maximum pay of his rank, and it is not intended that an officer should enter the Inspector-Generalship when he has already become a Commissioner, but merely that, having taken the appointment as a magistrate, he should have no pecuniary inducement to leave it when promoted to the charge of a division. The object which the Bombay Government have in view—the retention of an Inspector-General for a substantial time—will thus be attained; and the Government of India are unable to accept their modification of the Commission's proposal.

Inspector-General: pay in larger provinces R2,500—100—3,000; in Central Provinces local allowance of R450 subject to maximum of R2,500; in Assam R2,250.

In view of the small size of the province and of the fact that the Inspector-General of Police has been relieved of excise work, the Chief Commissioner of Assam is not sure that an allowance of R250 in addition to the officer's pay as a member of the Commission is needed. If no material change is made in the extent of that province it seems to the Government of India sufficient that the maximum salary should be R2,250 a month. The Chief Commissioner of the Central Provinces has not referred to the proposals of the Commission. Since the addition of Berar the pay of the Inspector-General has been increased by a local allowance sufficient to bring his emoluments up to those of a first grade deputy commissioner, *viz.*, R2,250 a month. The Government of India think, however, that in the Central Provinces (as in other provinces except Assam) the maximum pay should be equivalent to that of the lowest grade of Commissioner. They have decided, therefore, that the Inspector-General of the Central Provinces should be given the pay of his rank, *plus* an allowance of R450, subject to a maximum of R2,500.

The Commission recommend that the appointment of Inspector-General should for the present ordinarily be held by a selected district magistrate, but that in exceptional cases police officers may also be eligible. The appointment is one of such importance that the Government of India deem it undesirable to make any announcement on this subject which would tie the hands of the Government in future, and they would leave to local Governments full discretion to fill the post either from the Indian Civil Service or from the Police as may seem most expedient. For the reasons stated by the Commission the Inspector-General should not be a Secretary to Government, but he should have free access to the head of the local Government and should communicate unofficially with the secretariat.

39. In paragraphs 72 to 77 of their report the Commission deal with the subject of the armed police reserves and the military police in British India. These forces must be organized in such a manner as to enable them to deal promptly and effectually with ordinary tumults and local disturbances without the aid of the military arm, and also to render effective help in maintaining internal security in the event of a general mobilization of the field army. In view of the importance of the subject the Government of India deem it advisable to refer in some detail to the past discussions relating to it.

Armed reserves: history of question.

In 1886 certain religious disturbances in Northern India led Lord Dufferin's Government to consider the question of police reserves. In addressing local Governments on the subject they called attention to the principles laid down by

the Police Commission of 1860 and recognized on subsequent occasions, *viz.*:—

(i) that the functions of a civil police were to protect the community against all local criminal classes and to put down all riots and local disturbances;

(ii) that they should be so far drilled and disciplined as to enable them to deal with large bodies of non-military men;

(iii) that they should only carry arms where there is a chance of their often having to deal with armed or desperate men, or when employed on duties the nature of which required them to be armed;

(iv) that the strength of the force should be no greater than is needed for purely police purposes, a reserve being kept at some head-quarters to be available against sudden local outbreaks.

After considering the replies of local Governments Lord Lansdowne's Government decided in March 1889 (i) that the principles laid down in 1860 should be strictly adhered to, and that as far as possible the arrangements then proposed should be preserved or restored as the case might be; (ii) that a sufficient reserve should be maintained, if possible, in every district, but at all events at convenient centres, to put down all riots and local disturbances, and ready, or capable of being concentrated, for extraordinary emergencies; (iii) that the reserves should form part of the district force, and should not be relieved of all escort duty; (iv) that all recruits should, as far as possible, pass through the reserve, and be capable of serving with it as occasion might require; (v) that Snider rifles should only be given to special reserves employed as military police or against dacoits; that the ordinary reserves did not require rifles, but ought to have such arms as would enable them to deal effectively with large bodies of rioters at close quarters; and that a suitable weapon for this purpose would be a breech-loading smooth-bore carbine to fire ball or buckshot.

40. The principles adopted by the Government of India in 1889 for the orgnaization of the reserves have not been modified by any subsequent orders. The system has not, however, been developed in all provinces on the lines intended, and in Bombay and the United Provinces the force has been divided into armed and unarmed branches. The Police Commission condemn this arrangement on the ground that it either imposes a heavy strain on the armed branch, or leads to an unnecessarily extravagant scale of establishment, and recommend a reversion to the plan approved by the Government of India in 1889, under which all the members of the force are to be taught the use of arms and instructed in drill. The Commission further propose that there should be at the head-quarters of each district, or perhaps, where the districts are small, at convenient centres in groups of districts, a body of armed police called the head-quarters force, available for the performance of all guard, orderly and escort duties at head-quarters, including the supply of escorts to bring in treasure and sometimes prisoners from sub-divisional stations, and that a certain proportion of this force, which might ordinarily be fixed at 25 constables and 2 head constables, should be kept in reserve, ready for despatch in any direction at a moment's notice. The proposal is not, perhaps, altogether clear, and might be interpreted as meaning that the whole head-quarters forces of more than one district might be collected at a single head-quarters. The Government of India understand the intention to be, that only the portions of these forces to be kept in reserve for despatch on emergencies should be so collected. The Commission consider that the charge of this head-quarters reserve should be given to a European inspector assisted, where it is a large one, by one or more European sergeants, and that through it all members of the force should periodically pass for courses of training of suitable duration.

Proposals of Commission.

41. After careful consideration of the subject the Government of India have now decided, (i) to approve the system of reserves proposed by the Police Commission for Madras, Bengal, the Punjab, Burma, the Central Provinces and Assam; (ii) to allow the Bombay and United Provinces

Governments to retain the existing division of the force into armed and unarmed branches, at the same time expressing preference for the system advocated by the Commission and urging its adoption as opportunity offers; (iii) to maintain the military police in Assam, Burma and Bengal, and in the two former provinces to look to this branch only of the police force for the maintenance of order in times of emergency; and (iv) to arm the force ordinarily with bored-out Martinis, the rifles now in its hands being retained and their number increased temporarily in cases of necessity. The Governor General in Council believes that these arrangements will be sufficient to hold the country in a time of emergency without in any way interfering with the due performance by the district police of the normal duties entrusted to them.

Conclusions of the Government of India.

42. *Para. 78.*—The Commission admit that some force of mounted men is required, especially in large cities and in places where dacoity is rife; but in view of the expense they consider that they should not be employed unless the necessity is clearly established. In so far as mounted police are required in the presidency towns and Rangoon the subject is dealt with under the head of city police. As regards their use in mufassal areas, the Bombay Government represent strongly that it would be dangerous to diminish the force to the extent suggested by the Commission. They are prepared, however, to attempt some reduction in those districts of the presidency proper where the number of mounted police has already been reduced below ten. In Sind, where it is alleged that mounted men are the only efficient police, they deprecate any decrease at all. The United Provinces and Punjab Governments consider it impossible to reduce the existing mounted establishment, which in the former case has already been brought down to the strength recommended by the Commission. The Chief Commissioner of the Central Provinces is prepared, though reluctantly, to reduce the existing force to 4 dafadars and 46 sowars—a saving of R17,000 a year. The Government of India however are decidedly of opinion that the present strength of 5 dafadars and 95 sowars should be retained for use in pursuing dacoits and dispersing rioters. There have been serious outbreaks in Nagpur city, and there is no cavalry station nearer than Jubbulpore. In all of these cases the view of the local Government that the existing force should be maintained is accepted. There seems to have been some hesitation in carrying out the reductions in the number of mounted men which have already been effected, and the Government of India think that in areas in which they are found to be specially useful in suppressing disturbances the local Governments should not be debarred from reconsidering the question whether the numbers have not been too much reduced.

Present strength of mounted police to be maintained.

43. *Para. 81.*—The difficult question of the relations between the district magistrate and the district superintendent has not been made easier by a certain indistinctness, if not inconsistency, in the Commission's recommendations, which has presented difficulties to most of the local Governments. In para. 81 the Commission lay down the principle that the maintenance of discipline must be trusted entirely to the officers of the force. They state that in the Madras Police Act (XXIV of 1859) and the General Police Act (V of 1861) there is no mention of the district magistrate or the Commissioner in connection with the discipline of the force. The General Police Act differs from the Madras Police Act in that, while in section 7 it declares the appointment of all police-officers, other than gazetted officers to rest with the superior officers of the force and describes the punishments which can be awarded to them, in section 4 it declares the administration of the police throughout the local jurisdiction of the magistrate of the district to be under the general control and direction of such magistrate. This is one of the most vital matters affecting police administration and the Government of India propose to examine it in some detail.

Discipline and relations between district officers and police.

44. The Bombay Act IV of 1890, the provisions of which were discussed at length between Lord Lansdowne's Government and the local Government, is fuller

Bombay Act IV of 1890.

and more precise than any of the other Acts. The relations between the district magistrate and the district superintendent are defined in the following provisions:—

(1) Section 12 provides that the district superintendent shall, subject to the orders of the Inspector-General and of the magistrate of the district within their several spheres of authority, direct and regulate all matters of arms, drill, exercise, observation of persons and events, mutual relations, distribution of duties, study of laws, orders and modes of proceeding, and all matters of executive detail in the fulfilment of their duties by the police force of his district.

(2) Section 13 places the district superintendent and the police force of a district under the command and control of the magistrate, but in exercising this authority the magistrate is to be governed by such rules and orders as the Government may from time to time make, and is to be subject to the lawful orders of the Commissioner.

(3) Section 15 empowers the magistrate to require from the district superintendent reports, either general or particular, on any matter connected with crimes, the condition of the criminal classes, the prevention of disorder, the regulation of assemblies and amusements, the distribution of the police force, the utilization of auxiliary means and all other matters in furtherance of his control of the police force and the maintenance of order.

(4) Section 16 empowers the magistrate, if he observes marked incompetence, or unfitness for the locality or for his particular duties, in any officer subordinate to the district superintendent, to call on the latter to substitute another officer for any officer whom he has power to remove, and the superintendent is bound to comply with such requisition. In the case of an inspector or officer of higher grade the magistrate may communicate with the Inspector-General, who must thereon determine the measures to be taken with careful attention to the views of the magistrate, and must inform him of the orders he may issue.

Commission's views as to discipline.

45. Further, under section 29(3) the Inspector-General is given power to punish inspectors in accordance with sub-section (1) of that section, while the district superintendent may punish any officer subordinate to an inspector, and may even suspend an inspector pending the orders of the Inspector-General. The exercise of these powers is subject to such rules and orders as may be made by Government. The district magistrate is not, under the Bombay Act, empowered to punish or dismiss any police-officer any more than he is under Act V of 1861, but by sections 12, 13, 15 and 16 of the former Act he is given large powers of control and direction, both general and specific, which extend to the discipline of the force, just as under Act V of 1861 he is given general powers of control and direction. The Government of India understand that the Commission's recommendations as to discipline are:—(i) that the magistrate should be empowered to direct the superintendent to make an inquiry into the conduct of any subordinate police-officer; (ii) that if dissatisfied with the results of any inquiry into a case of misconduct he should be at liberty to bring the matter to the notice of the Deputy Inspector-General, and, if necessary, of the Inspector-General. So far as the Governor General in Council can judge, the Commission's remarks in para. 81 are made solely with reference to the punishment of the officers of the force, power in respect of which is, under all the Acts, reserved to the Government or to the departmental officers.

Commission's views on relations of police to district magistrate not altogether distinct.

46. The observations of the Commission in para. 121 of the report are, however, somewhat indistinct. It is essential, they say, "to preserve the responsibility of the district magistrate for the general success of the criminal administration of his district, and to afford him prompt means of ensuring the obedience of the organised constabulary to his lawful orders." He must have the power, therefore, to issue to the police any orders necessary to secure the efficient discharge of their duties in the preservation of the

peace or in the prevention or detection of offences. But his "intervention is not intended to be constant or detailed. It is intended to be confined to what is necessary to maintain the magistrate's control over the criminal administration of the district, and his responsibility for the maintenance of the peace, but it is not intended to extend to the administration of the police department, except where interference in that is necessary for maintaining the above control and responsibility."

In para. 122 the Commission refer to the extension in some provinces of the district magistrate's control in the matter of appointments and of that of the Commissioner and district magistrate in respect of appeals. After noticing that the different manuals go too far in subordinating the district superintendent to the magistrate the Commission proceed:—"It is true that the absolute necessity for maintaining the responsibility of the district magistrate demands that he should receive the fullest assistance from the superintendent, or that the latter should promptly carry out his orders". They add—"though he must carry out the lawful orders of the district magistrate, he is not his assistant in the sense in which an assistant collector is." Again in para. 123 they say: "the district magistrate must be kept informed of the progress of criminal administration." He is able to ensure this because (i) he receives important diaries and reports of arrests; (ii) he can collect information from the people on tour; (iii) the district superintendent must bring to his notice everything of importance in connection with crime and criminals, must discuss the work of the police with him, and must take his advice on all important matters. "The district magistrate should rarely, and only of necessity, interfere in ordinary police work or in investigations, but the discretion must be left to him as to when interference is necessary." "He should only rarely have to interfere in police work, though he certainly must have the power to interfere when necessary." Finally the Commission consider "that, in the interests of the people, the police must remain under the general control and direction of the district magistrate."

Opinions of local Governments.

47. The views of local Governments upon the questions raised in the foregoing paragraphs are by no means unanimous. The Madras Government suggest that the district magistrate should be empowered (1) to order an enquiry into the conduct of any police-officer and to make suggestions to the Inspector-General, (2) to recommend the removal of an inspector from any charge in his district, and that if the Inspector-General disagrees he should be bound to lay the case before Government. The Bombay Government merely say that the promotion of sub-inspectors should be made by the Deputy Inspector-General in consultation with the district magistrate and the superintendent. The Bengal Government, while holding that the discipline of the force should rest with the departmental officers, suggests (1) that in cases of misconduct affecting outsiders the papers should be sent to the magistrate for information, and that it should be in his discretion to advise the superintendent or to refer the case to the Inspector-General if the superintendent does not agree with him; (2) that in other cases the magistrate should have the power to order an enquiry into the conduct of any police-officer and to bring to the notice of the Deputy Inspector-General and Inspector-General any misuse by the superintendent of his disciplinary powers: and (3) that the magistrate should have a veto on the promotion of sub-inspectors. The United Provinces Government claims full powers of control for the district magistrate, and would retain in the hands of the Commissioner the police functions which he now exercises. The Punjab Government, on the other hand, is about to modify the system under which authority over the police is shared between the Inspector-General and the Commissioner. The Burma Government deprecates the weakening of the general control of the district magistrate, and observes that the superintendent should keep him fully informed of all matters of importance affecting the police, should consult him, and should take his advice. The magistrate should not interfere in questions of petty discipline and the internal economy of the force. As to the Commissioner, Sir Hugh Barnes agrees with the concluding portion of para. 120 of the Commission's report which expresses the state of things existing in Burma. The Chief Commissioner of the Central Provinces dwells on the necessity

of having one authority in the district, who will take a broader view of personal questions than the superintendent of police, and deprecates the restriction of the district magistrate and the Commissioner to advisory functions. The Chief Commissioner of Assam thinks that departmental control is less effective than that of the district authority for "the maintenance of the relations with the people upon which the value of the police so greatly depends." He suggests that any comments on the conduct of the police made by a court should be laid before the district magistrate and forwarded by him to the Inspector-General, and that the former should have the right to refer to the Government if in his opinion the action taken by the Inspector-General is not adequate. Mr. Fuller accepts the view that Commissioners should not be charged with police functions, but he would hold them responsible for bringing to the notice of the Government any serious defects or failures.

Principles suggested: as to district magistrate.

48. The Government of India have considered the whole subject carefully in the light of the correspondence which took place with the Bombay Government on the subject of Bombay Act IV of 1890. It seems to them as necessary now as it was then to maintain the principle that, since the district magistrate is and must continue to be the chief executive authority in the district, and in that capacity is responsible for the peace and good order of his charge, the police must be completely under his control and direction, and he must, subject to the usual control of the Commissioner and the Government, have unquestioned power to employ them as he thinks best for the maintenance of law and order and the detection and suppression of crime. He should not, however, interfere in matters of departmental management and discipline, except where the conduct and qualifications of a police officer affect the criminal administration of his district. Even then his power of intervention should be exercised, not by issuing direct orders, but by bringing the case to the notice of the superior officers of the police. Owing to the indistinctness of the law as it now stands some local Governments have given magistrates larger and more detailed powers than were originally contemplated, or than are necessary for the purpose of giving effect to the principle stated above. It is essential, in the view of the Government of India, that the law should now be made perfectly clear on this important subject, so as to remove all occasions for the complaint that the district magistrate's powers have been improperly extended, and the authority of the district superintendent over his own subordinates unduly reduced. It is equally essential that the supervision of the district magistrate over the action of the police should be real, and that there should be no room for doubt as to his full responsibility for the criminal administration of his district.

As to Commissioner.

49. The Governor General in Council now passes to the question of the relations between the Commissioner and the police. The principle determining the Commissioner's position and powers is that it is his duty, as the local head of the general administration, to exercise supervision and control over the action of the district magistrates in respect of police matters. It follows from what has been said that there is no necessity for conferring on him the powers given by sections 17 to 20 of the Bombay Act. The objects of these sections can equally well be attained by executive order. Nor need he be a Deputy Inspector-General. Since the Inspector-General will in future be an Indian civilian (often of Commissioner's standing) or a picked man from the department, it need not, in the opinion of the Government of India, be anticipated that well considered views expressed by a Commissioner will be lightly disregarded. The case of the Commissioner in Sind requires special treatment. The Government of India think that he should be given the powers of a local Government for police purposes to be exercised subject to the general control of the Governor in Council.

Proposals as to law.

50. Of the detailed provisions required to give effect to these principles some will be embodied in a general Police Act for India, while others will be included in rules to be made under that Act with the sanction of the Govern-

ment of India. Following the order of treatment in the Bombay Act the matters to be dealt with in the law are the following :—

(1) Inspectors and sub-inspectors should be appointed by the Inspector-General; subordinates by the district superintendent, subject in each case to any rule that the local Government may make.

(2) Matters of arms, drill, exercise, and internal discipline should be under the district superintendent.

(3) The power of punishment should be defined as in section 29 (3) of the Bombay Police Act, the list of punishments admissible being amended in accordance with the Commission's recommendations (paragraph 82 of the report) and the power of fining being struck out.

(4) The district magistrate should be empowered to direct enquiry into misconduct on the part of police officers.

(5) He should also have the powers described in sections 15 and 16 of the Bombay Act IV of 1890, and summarized in paragraph 44 above.

(6) The district magistrate should be empowered by law to issue orders as to the conduct of particular investigations.

(7) The general position of the magistrate should be defined as in section 13(1) of the Bombay Act, the words "control and direction" being substituted for "command and control" which seem to the Governor General in Council inappropriate. Effect will be given to this general principle, and exceptions made to it, by rules passed with the sanction of the Government of India.

Proposals as to rules.

51. The rules under the Act will also provide for the following points :—

(1) The Deputy Inspector-General should have the power of transferring officers within his range subject to the control of the Inspector-General.

(2) The course of appeal should be from the district superintendent to the Deputy Inspector-General, from the Deputy Inspector-General to the Inspector-General, and from the Inspector-General to Government, but only one appeal should be allowed from the original order, and there should be no appeal from the minor punishments mentioned in paragraph 53 below.

(3) The records of all serious cases of misconduct and of cases affecting the public should be submitted to the district magistrate, and he should have power to send them on, with his recommendations, through the Commissioner to the Deputy Inspector-General or Inspector-General. He should also have power to call for any papers relating to the conduct or character of a police-officer.

Punishments.

52. *Para. 82.*—Following the opinion of local Governments the Government of India approve of the adoption of the black mark system and the abolition of fines in favour of the forfeiture of leave. They think however that the period required to wipe out a black mark should be raised from three months to six. This matter also would be dealt with in the rules to be made under the Act.

Appeals.

53. *Para. 83.*—The Government of India agree with the Commission that there should be no appeal against an order of confinement to quarters, punishment drill, extra guard, fatigue or other duty, black mark, or forfeiture of leave. In all other cases one appeal should be allowed in the rules made under the Act.

Removal on ground of reputation disallowed.

54. *Para. 84.*—In this paragraph the Commission make the suggestion that police officers believed to be corrupt should be liable to be removed from the service on evidence of general repute, and endeavour to support it by reference to the treatment of habitual offenders under section 117(3) of the Code of Criminal Procedure.

The analogy, however, is misleading. An habitual offender is not imprisoned on the strength of his general reputation. Evidence on that point merely leads to his being required to furnish security for good behaviour; and he is imprisoned, not because of his reputation, but because no one will stand surety for him. The Commission, however, qualify the proposal by saying that they do not recommend its adoption unless the Government are willing to extend it to other departments of public service. The Governor General in Council is unable to accept this recommendation.

Removal for inefficiency to be considered separately.

55. *Para.* 85.—The Commission's proposal to remove inefficient officers from the service raises various large questions which are not confined to the police and cannot conveniently be discussed here. The Government of India propose to take them into consideration separately.

Promotion.

56. *Paras.* 86 *and* 60.—The Commission's recommendations on the subject of promotion are—

(1) that superintendents should be empowered to promote officers of and below the rank of sub-inspector;
(2) that the promotion of sub-inspectors should be subject to the magistrate's veto;
(3) that inspectors and European sergeants should be promoted by the Inspector-General.

The Madras Government slightly vary these proposals by suggesting that promotion should ordinarily be made by seniority by the Deputy Inspector-General on the recommendation of the superintendent subject to the magistrate's veto. Their object is to enable the Deputy Inspector-General to redress inequalities of promotion within the districts included in his range. The Punjab Government recommends that the promotion of sub-inspectors should be by ranges, on the ground that where districts are small and the number of sub-inspectors is limited district promotion must produce either a block or an unequal flow of promotion. The Chief Commissioner of Assam is also opposed to district promotion and thinks that sub-inspectors should be on a provincial list. The Government of India are deterred from deferring to the opinions of the two dissenting local Governments by the following considerations:—

(1) if the superintendent is to exercise due authority in his district he must be given the power to reward or to pass over investigating officers;
(2) the Deputy Inspector-General cannot know the sub-inspectors of his range well enough to be able to make proper use of the power of promotion;
(3) in any case the power of transfer will rest with the Deputy Inspector-General, who will thus be enabled to redress inequalities, and to correct any tendency to make an eccentric use of the power of district promotion;
(4) the argument drawn from the analogy of naib-tahsildars overlooks the facts that these officers are less numerous than sub-inspectors and that their work admits to a far greater extent of being judged by returns.

All other local Governments accept the proposals stated at the beginning of this paragraph, and the Government of India have no hesitation in endorsing their opinions.

Service for pension: to be separately considered.

57. *Para.* 87.—The Government of India are unwilling to delay a decision upon more emergent matters by considering the difficult question of the period of service for pension. They propose therefore to deal separately with the Commission's proposals under this head.

Buildings.

58. *Para.* 88.—The Government of India accept the proposals of the Commission that quarters should be provided for sub-inspectors and officers of lower rank, and if possible for the families of such officers also; and that there should be in each province one or more standard designs for buildings.

59. *Para. 89.*—In the case of European officers the Government of India propose to prescribe a general uniform, and their decision regarding its details will be promulgated hereafter. They accept the views of the Commission as to the uniform of the rest of the force.

Uniform.

60. *Para. 90.*—The Government of India agree with the proposal made by the Commission to adopt a standard system of nomenclature in police matters throughout India.

Nomenclature.

61. *Para. 91.*—All local Governments, except Madras and the Central Provinces, agree with the Commission in thinking that there should be a single Police Act for the whole of India. The Madras Government give no reasons for their dissent, nor are the Government of India convinced by the views expressed by the Chief Commissioner of the Central Provinces. In their judgment the improvement of communications and the increasing inter-course between provinces afford conclusive reasons for uniform legislation on the subject of police. Such latitude as may be required for different provinces can be given by rule-making powers, but these powers should, the Government of India consider, be exercised subject to the control of the Governor General in Council. A Bill has been prepared embodying the views as to the discipline of the police and its relations to the district officers which are set forth above, and local Governments will now be consulted on the subject.

Legislation.

62. *Para. 87.*—The Government of India accept the general opinion of local Governments that the proposal to have a single police manual containing rules and instructions of general application must be put aside as impracticable.

Police manual.

63. *Para. 114.*—The Government of India agree with the Commission and with local Governments that municipal and cantonment police should form an integral part of the provincial force and should be under the control of the provincial authorities.

Municipal and cantonment police.

64. The preceding paragraphs deal with the questions arising for determination with reference to the provincial police generally. The Government of India will now consider the case of certain special bodies of police which differ from the ordinary police in their organization and in the character of their work and therefore demand special treatment. These are the police of the three presidency towns and Rangoon, the railway police, the police required for work on large navigable rivers, and the police employed in municipalities and cantonments.

Special police forces.

65. *Paras. 94-95.*—In these paragraphs the Commission examine the history and constitution of the police forces which are maintained under the authority of Acts of the local legislatures in the three presidency towns of Madras, Bombay and Calcutta, and in the city of Rangoon. Their views on this subject are thus stated in the summary of recommendations in Chapter XII of the report:—

Presidency towns: status of Commissioner of Police.

(1) That the complete separation which now exists between the city and district police does not conduce to systematic co-operation between the two forces, and leaves the Inspector-General in ignorance of the police work in the most important charge in the province.

(2) That if the Commissioner of Police is placed under the Inspector-General, the former must retain much larger powers of discipline and control than are accorded to district superintendents.

(3) That the Commissioner of Police should be graded as a Deputy Inspector-General.

(4) That the office of Deputy Commissioner as now constituted should be abolished.

(5) That the present class of superintendents should be abolished, their place being taken by a small number of officers of the rank of district superintendent, who should be deputed for duty in the city.

(6) That in respect of the lower ranks, the organization should be similar to that of the district police, but that a larger proportion of Europeans is necessary.

These proposals are accepted without hesitation by the Madras and Burma Governments. The Lieutenant-Governor of Bengal found, on examining the problem of the proposed subordination of the Commissioner of Police to the Inspector-General and the amalgamation of the two forces from the point of view of the head of the province, that there was much to be said on the other side of the question. When first addressing the Government of India on the subject he put forward detailed arguments in favour of leaving the Calcutta system untouched for the present save in a few particulars which can be dealt with by executive orders, and was "very strongly of opinion that it would be inexpedient to adopt any measures which would tend to diminish the authority of the Commissioner of Police, or lower his position in the eyes of the public." Sir A, Fraser believed that the continuance of the necessary co-operation between the city and district police, which the amalgamation ought to secure, and which is said already to exist owing to the combined efforts of the present Inspector-General and the present Commissioner of Police, can be guaranteed by "a slight change in procedure which will in no way impair the Commissioner's authority or affect his prestige." At a later period, while accepting the views of the Commission as to the theoretical solution of the question and the ultimate object to be aimed at, the Lieutenant-Governor explained that he desired to avoid recourse to legislation, which would be necessary if the Commissioner's status were altered. The Bombay Government, after agreeing that the Commissioner of Police should "be graded with Deputy Inspectors-General of Police and be subject to the general orders of the Inspectors-General," proceed to express the opinion "that, except for purposes of co-ordination and co-operation with the district police, the largest local powers should, as at present, be entrusted to the Commissioner of Police within the limits of the city of Bombay." If such co-ordination and co-operation can be secured at Bombay, as the Lieutenant-Governor thinks they can at Calcutta, without impairing the present responsibility of the Commissioner, it may perhaps be concluded from those words that the Bombay Government would prefer to make no other change.

Question deferred for further consideration.

66. The question is of real importance only so far as it affects the Presidency Police of Calcutta and Bombay. The city of Madras includes a large area, much of which does not differ in character of occupation or in population from the mufassal, and it is possible that there may be little objection to the amalgamation proposed. In Rangoon the Commissioner of Police was removed from the jurisdiction of the Inspector-General only in 1899, and it may perhaps be desirable to revert to the arrangements which existed previously to that date. In Calcutta and Bombay, however, the present system has always prevailed. These great cities, each containing a crowded population approaching a million and living in conditions unlike those of any other parts of the province, require, for their efficient police administration, officers of long special experience of those conditions, who must be accustomed to responsibility, and ought not to be checked in the exercise of it by the consciousness of subordination to a departmental superior. On the other hand, it may be urged that if the Inspector-General is a selected district magistrate, his experience would probably be confined to the very different conditions prevailing in the mufassal; that he is present in the capital for only a small part of the year and can hardly be in close touch with local feelings and habits; and that where his opinion on a question of city police administration differed from that of the Commissioner it would hardly command the authority which special knowledge confers. It may be said, moreover, that in view of the frequent presence of the local Government at the Presidency towns (and of the Government of India at Calcutta) it will

always remain necessary that the Commissioner of Police should be in direct communication with head-quarters, and should not be bound to refer questions or receive instructions through the Inspector-General. Promptitude of action, full sense of responsibility, and the prestige imparted by the possession of power are, it may fairly be argued, essential for the administration of so difficult a task as the police control of great cities like Calcutta and Bombay, where European conditions prevail to an extent found nowhere else in Calcutta. It may be added that European precedents are in favour of the separate constitution of city police forces in such towns, rather than of their amalgamation with the general police. For these reasons the Government of India have determined to defer the issue of final orders on this part of the Commission's proposals in order to ascertain, in consultation with the local Governments concerned, whether the necessary unity of action with the district police cannot be attained without introducing a subordination of the Commissioner to the Inspector-General, which might on emergencies be fraught with danger, and in the daily working of police administration might interpose needless delay and weaken responsibility.

Present city superintendents to be abolished, and replaced by smaller number of district superintendents with free quarters and local allowance.

67. *Para. 96.*—The Madras, Bombay and Burma Governments accept the Commission's proposals that the present class of superintendents in the Presidency towns should be abolished and replaced by a smaller number of district superintendents, to be styled Deputy Commissioners, who should receive free quarters and a local allowance of R100 a month. The Bengal Government proposes to retain three of the present superintendents for the charge of the intelligence department, the reserve and the port, but says that if the Hugli River is made a river police district a district superintendent will be required to take charge of the port and the river. The Government of India consider this latter arrangement suitable, and they would therefore retain only two of the present superintendents on salaries of R400 and R500 respectively. One of these should be in charge of the reserve, and the other should administer the criminal investigation department under the general control of the personal assistant to the Commissioner. For the four district superintendents who will be in charge of divisions of the town, and for the fifth who will be the personal assistant, the Bengal Government proposes free quarters with a consolidated allowance of R250. The Government of India regard this proposal as unduly liberal, since the additional expense of living in Calcutta is due mainly to the high charges for house-rent, and all of these officers would be given free quarters. They would therefore fix the allowance at R100 as suggested by the Commission. This amount is considered sufficient for Rangoon, where the conditions are very similar to those of Calcutta. They accept the Bengal proposal that there should be an assistant superintendent to learn the work and to replace Deputy Commissioners on leave. This officer should receive free quarters with a consolidated allowance of R100. While the Government of India regard this reform in the character of the superior staff of the city forces as in itself most desirable for the reasons given by the Commission, they recognise that it can only be carried out gradually, and they admit that there may be difficulty at first in finding, among district superintendents drawn from the mufassal, the necessary qualifications for the charge of city police divisions. Some apprenticeship to the peculiar conditions of the Presidency towns will be needed in order to secure efficiency of administration. This can probably best be secured by attaching several assistant superintendents of police to the office of the Commissioner, and authorising him to employ them on such duties as will qualify them to take charge of city divisions when these are formed.

City inspectors: pay R200, R250, R300 with free quarters and conveyance allowance.

68. *Para. 97.*—The Governments concerned concur generally in the Commission's proposal that inspectors should be in charge of circles consisting of several police-stations, should be recruited from the rank of sub-inspectors, should receive pay of R200, R250 and R300 in three grades, and should be given free quarters and a horse allowance of R25 or R30 a month. The Bengal Government would fix the pay at R225, R250 and R300, and Burma would make the horse allowance R30 for Europeans and R20 for natives. The Government of India accept the Commission's proposals and would give a

conveyance allowance of R25 to all inspectors. They consider that none of these officers should be recruited direct. For Calcutta, the local Government proposes that there should be two inspectors to each of the four divisions of the city and the Government of India think the suggestion is a sound one; but they are unable to agree to the further proposal that each Deputy Commissioner should have an inspector on R225 with a conveyance allowance of R50 as his personal assistant. They regard this suggestion as in itself extravagant and as tending to bring about the undesirable result of converting the Deputy Commissioners into administrative officers.

City sub-inspectors: pay R75, R100 and R125 with quarters and conveyance allowance. Europeans to get R150 as deputy inspectors.

69. *Para. 97.*—The Commission propose that city police stations should be in charge of sub-inspectors, who should be recruited direct, with a considerable infusion of the European element, should be trained at the provincial school, should be paid R75, R100, and R125 in three grades, and should receive free quarters and a horse allowance of R25 or R30. All local Governments agree except Bengal, which would call these officers junior inspectors and would fix their pay at R125, R150 and R200. Admitting that a higher scale of pay may be required in Calcutta, these rates appear to the Government of India excessive, while, on the other hand, the pay proposed by the Commission is not altogether consistent with their own remark that a large proportion of the appointments should be held by Europeans. In these circumstances the Governor General in Council has decided to modify the Commission's scheme to the extent of creating in Calcutta and Bombay a class of officers on R150 a month who will be called deputy inspectors, and will be placed in charge of those thanas and other sub-inspectors' posts where Europeans are required. The conveyance allowance of deputy and sub-inspectors will be R20.

European sergeants and constables.

70. *Para. 98.*—The next question relates to the pay of European sergeants and constables. For Madras the Commission propose R80—5—110, and for Bombay, Calcutta and Rangoon R90—5—130. The two former Governments agree with the Commission The Bengal Government suggests R110, R120 and R130, the highest grade being reserved for deserving constables who are unfit for promotion to sub-inspectors. The Burma Government would accept the Commission's proposal as to constables, but would give the one European sergeant who is required R150. The Government of India sanction the rates recommended by the Commission, which apply to both constables and sergeants. In the case of the European sergeant and constable in charge of the dock police in Calcutta the mess allowances now given will be retained.

Head constables and constables.

71. *Para. 99.*—The Madras and Bombay Governments accept the Commission's proposal that head constables should be paid on the scale of R15, R20 and R25 proposed for the district police. The Bengal Government suggests R20, R25 and R30, while Burma recommends R30, R35 and R40, remarking that the scale proposed by the Commission would be less than is given in the districts. For Calcutta, Madras and Bombay the Government of India accept the Commission's proposal which will give slightly higher pay than has been sanctioned for head constables of the district police. They believe that if free quarters are given the cost of living for natives in Calcutta is not materially higher than elsewhere. For Rangoon they approve of R25, R30 and R35, which is R5 higher than the district scale proposed by the Commission and accepted by the local Government.

72. For constables the Commission propose in Madras R8, R9, R10 and R11, with a local allowance of R1 in each group; for Bombay R12, R13 and R14; for Calcutta R10, R11 and R12; and for Rangoon R12, R14, R16 and R18 for Indian constables, each rate being raised by R2 when Burmese are employed. The Madras, Bombay and Burma Governments accept these proposals; Bengal would give R10, R11, R12 and R13. The Government of India sanction for Madras R9, R10, R11 and R12; for Bombay R11, R12, R13

and R14: for Calcutta R10, R11, R12 and R13, and for Rangoon, where the present rates vary from R13-9-0 to R17-7-0, in the case of Indian constables R14, R15, R16 and R18, with an addition of R2 in the case of Burmese. These increments will take effect at three years, ten years, and seventeen years' service as proposed above in the case of the district police. City constables should be trained in the same manner as the district police.

Mounted police.

73. *Para. 100.*—The Commission propose that when horses are supplied and maintained by Government the pay of mounted police should be the same as for the foot police. Local Governments, with the exception of Burma, accept these recommendations and they are accordingly sanctioned. The Government of India see no reason for accepting the Burma proposal that mounted constables should receive a special allowance of R15 in the case of Europeans and R4 in the case of natives. Service of this kind is attractive in itself and involves no special expenditure.

City criminal investigation department.

74. *Para. 101.*—The views of the Commission that there should be a special criminal investigation branch in the cities, the members of which should receive a substantial local allowance, are accepted without remarks by the Madras, Bombay and Burma Governments. The Bengal Government proposes the following allowances—

Inspectors	... Personal allowance R50, *plus* conveyance allowance R50.
Sub-inspectors ...	... Personal allowance R30, *plus* conveyance allowance R30.
Head constables ...	... Personal allowance R15.
Constables	... Personal allowance R5.

The Government of India consider that the special character of the work requires picked men and that local allowances should be given in addition to the pay of rank. They would fix these at R50 for inspectors, R30 for sub-inspectors, R7 for head constables and R3 for constables. Conveyance allowance should follow the general rules on the subject already suggested. No separate finger-print bureau need be maintained in the presidency towns.

Prosecuting inspectors and sub-inspectors.

75. *Para. 102.*—The Commission observe that for the prosecution of the less important offences a staff of court or prosecuting inspectors is required, and they propose for Madras, Bombay and Rangoon two inspectors and two sub-inspectors, and for Bengal five inspectors. The Madras and Bombay Governments concur in these proposals; the Burma Government thinks two inspectors are necessary, but says nothing about sub-inspectors, while the Bengal Government has already given effect to the Commission's proposals by appointing special inspectors to prosecute cases in the presidency magistrates' courts. The Government of India sanction the proposals as thus modified. They understand that the sub-inspectors proposed by the Commission for Rangoon are not at present required.

Buildings.

76. *Para. 104.*—The Government of India agree with the Commission that in all cases quarters should be provided for the city police and that house-rent should not be granted. The question of improving the existing buildings is one for local Governments to deal with as funds are available.

Courts.

77. *Para. 105.*—The observations of the Commission on the delay in the disposal of cases in the Calcutta police courts have been met by the introduction of the reforms suggested by them.

Railway police: jurisdiction to be coterminous with provinces.

78. *Para. 106.*—Following the unanimous opinion of the local Governments the Government of India accept as a general principle the Commission's view that the jurisdiction of the railway police forces should be coterminous with

the limits of provinces. In giving effect to this principle the Governor General in Council rejects the United Provinces proposal that that Government should retain jurisdiction over the line from Delhi to Simla, and accepts the Punjab proposal that these lines should be under the local Government within whose territory they are situated. For the same reason the Chief Commissioner of the Central Provinces should have jurisdiction over the East Indian Railway from Jubbulpore to Kutni, and over the Great Indian Peninsula Railway from Jubbulpore to the Bombay boundary. It is also desirable that the Indian Midland section of the Great Indian Peninsula from Itarsi to the frontier of the United Provinces, together with the Bhopal-Ujjain and Bina-Baran branches which are partly in native states and partly in the Central Provinces, should be under the Chief Commissioner.

The Government of India have decided, however, to admit the following exceptions to the general rule:—

(*i*) The North-West Frontier Province railways will be under the Punjab Government.

(*ii*) The Agra-Delhi chord line, which runs through portions of both the Punjab and the United Provinces, will be under the latter Government

(*iii*) The Quetta Section of the North-Western Railway will be under the Bombay Government.

(*iv*) The Eastern Bengal State Railway extension to Dhubri and eventually to Gauhati will be under the Bengal Government.

(*v*) The Assam-Bengal Railway from Chittagong to the Assam border will be under the Assam Government.

They also think that the Rajputana-Malwa system, except the Rewari-Bhatinda section which lies wholly in the Punjab, should be under one officer subordinate to the Agent to the Governor General in Rajputana, within whose jurisdiction the bulk of the line is situated. The officer should be selected from the United Provinces police and should have his head-quarters at Ajmer

Superintendent not to be a railway servant.

79. *Para. 107.*—The Government of India agree with the Commission and local Governments in rejecting the suggestion that the superintendent of railway police should be a member of the railway staff.

Duties of railway police defined.

80. *Paras. 108 and 112.*—The Government of India further concur with the Commission and the local Governments in holding that the primary duty of the railway police is the preservation of law and order, and that they should not be called upon to undertake the watch and ward of railway property. It follows that they should not be required to intervene in cases of shortage or missing goods, or to examine the seals of goods wagons, unless they have reason to suspect the commission of a cognisable offence. The Government of India understand that in the Punjab it has been found that, if seals are examined by the police at certain main stations, thefts from wagons are better localised and offenders often traced. Under this system the railway still remains responsible for the guarding of its wagons, and the police merely help for their own purposes in examining seals at fixed points. The Government of India have no objection to leaving the matter to the discretion of local Governments, on the clear understanding that the functions of the police are merely auxiliary, and that they accept no responsibility. It also follows that if the railways wish to despatch their own treasure by train under police guard they should be charged for the guard. The durwan system in force on the Burma railways should be modified in accordance with these principles.

Railway police to be under a Deputy Inspector-General.

81. *Para. 110.*—The Government of India agree that the organization of the railway police should follow the lines recommended for the district police, and that they should be under a Deputy Inspector-General who should also be the head of the Provincial Criminal Investigation Department. They rely on the relations between this officer and the

Central Criminal Intelligence Department to secure the requisite degree of co-operation between the various railway forces, and to obviate the necessity of an Inspector-General of railway police for the whole of India—an arrangement which would tend to convert the railway police into an imperial department. They are unable to accept the suggestion made by the Burma Government that a special training school should be maintained for the railway police.

Local allowances.

82. As regards local allowances the Government of India accept the Commission's views that superintendents and assistant superintendents should receive R150 and R100, respectively, in addition to the pay of their rank. They regard this concession as justified, not only by existing practice, but also by the harassment and exhaustion involved in constant railway travelling.

Power of search.

83. *Para. 111.*—The Government of India agree with the Commission that it is necessary that the officer in charge of a railway police station should be given the power of search in all district police station limits through which his section of the railway runs.

Recruitment from district police not to be insisted on.

84. On the suggestion made to local Governments that the railway police should be manned from the district police, receiving a small additional allowance and only serving for a limited term on the railway, the opinions received are not entirely in accord. The Madras, Punjab and Burma Governments express unqualified disapproval. The Bengal Government also thinks that the system would not work satisfactorily anywhere and that it is specially unsuitable for Bengal. The Lieutenant-Governor, however, cites with approval the opinion of Mr. Barnard, Assistant Inspector-General of railway police, that at each investigating centre a constable from the district police, selected for his knowledge of bad characters, should be deputed for a year to the railway police in order to serve as a link between the two forces. The United Provinces Government considers the proposal to recruit from the district police in every way excellent, and thinks that it will do more to secure co-operation than any rules. The Bombay Government see no inherent objection but doubt whether in practice such interchanges could be carried out systematically. The Assam Government would give the system a trial but thinks there would be difficulty in instructing the men in railway procedure. The Chief Commissioner of the North-West Frontier Province thinks the proposal valuable, but takes the same objection as the Chief Commissioner of Assam. The preponderance of opinion is on the whole adverse to the suggestion, and the Government of India are not prepared to prescribe it as a general rule for recruitment. It will always be open to local Governments to recruit from the district police: and the authority of the Deputy Inspector-General, who will be placed in charge of the provincial railway police, may be relied upon to ensure co-operation on the part of the district force.

Relations between district and railway police.

85. *Para. 109 and Appendix VI.*—After full consideration of the replies of the local Governments regarding the Commission's suggestions for co-operation between the railway and the district police the Government of India prefer (subject to slight modifications) the rules in force in the United Provinces to the rules which the Commission proposed. Power will be taken in the general Police Act for local Governments to appoint superintendents of railway police and to determine their relations to District Magistrates.

River Police: proposals incomplete, final settlement deferred.

86. *Para. 113.*—In para. 75 of their report the Commission refer to the prevalence of dacoity and other serious crime upon the large navigable rivers of Bengal and Assam and dwell on the necessity for securing the safety of travellers by water. They make no attempt to work the subject out fully, and merely remark that a special force under a superintendent of river police will be necessary. In communicating their views the Government of India asked the local Governments concerned to frame a practicable scheme, and emphasized the desirability of securing the co-operation

of the river steamer companies. In reply the Bengal Government has put forward proposals costing nearly two lakhs a year, exclusive of the purchase of launches, which have been drawn up in consultation with the Governments of the United Provinces and Assam. Its leading features are:—

(1) To place the Hugli river and the Calcutta port under a district superintendent of police with river police-stations at Chinsura and Barrackpore.

(2) To form the rest of the rivers of Bengal, with the Ganges up to Allahabad, the Gogra up to Fyzabad, the Brahmaputra to Gauhati, and the Megna to some point in Sylhet, into a general police district under a senior district superintendent, who would be stationed at or near Goalundo, and would have two European assistants, one of whom would be of the rank of district superintendent.

(3) To establish sixty-one river police stations, each under a sub-inspector with a staff of one head constable and 5 constables. At each station there would be a fast boat with a *manjhi* and four *mallahs*, and those boats would be constantly on patrol, meeting the boats of other stations wherever possible.

(4) For European officers a fixed travelling allowance of R150 is suggested, for inspectors R30, sub-inspectors R15, and head constables R10. For constables a minimum pay of R9 is suggested, for *manjhis* R12, and for *mallahs* R9.

(5) A proposal made by Mr. Bramley, a district superintendent of police of the United Provinces, who has been employed to inquire into the depredations of criminals from that province in Bengal, to introduce a system of registering all trading boats is under consideration, and the Lieutenant-Governor proposes to consult the Chamber of Commerce on the subject.

The question is one of no little difficulty, and the Bengal letter tends to show that the offence of piracy on the great rivers of Assam, Bengal, and the lower part of the United Provinces has never been adequately dealt with, though it seems probable that the necessity for affording special police protection to river traffic has hitherto escaped notice not less from the indisposition of those exposed to the depredations of river thieves to have their journey interrupted by the necessary police enquiries than because a special agency has not been employed for the purpose. The general scope of the Bengal scheme is fairly well defined, and an officer of the United Provinces police has been deputed to conduct further enquiries and to assist in maturing detailed proposals. The Government of India observe, however, that in two essential respects it has not been completely worked out. The registration of boats has not yet been fully considered, nor have the river steamer companies been approached. In both these directions commercial interests of importance are involved which demand careful consideration. It is also possible that, with better information than has previously existed, the protection of some of the waterways might be left more largely to the local district police. Meanwhile the Government of India have sanctioned as a provisional and temporary measure, pending the conclusion of the enquiries referred to, the appointment of 3 district superintendents, 1 assistant superintendent, 6 inspectors, 30 sub-inspectors, 44 head constables and 314 constables to form the nucleus of an effective river police.

87. *Para. 166.*—The Government of India accept the proposals of the Commission for the creation of provincial departments of criminal investigation as summarised in this paragraph. The allowances for the subordinate staff will be the same as those sanctioned above for the investigation branches of the presidency town police. In the event of a difference of opinion arising between a Provincial Criminal Investigation Department and the Central Criminal Intelligence Department, the Director of the latter Department should submit the question for the orders of the Government of India through the local Government concerned.

Provincial Criminal Investigation Department.

88. *Paras. 189—199.*—The Government of India have now stated their views upon all the question connected with the organization, strength and pay of the regular police. The proposals of the Commission involve a recurring additional charge on the revenues of India of about a million sterling per annum. This amount will be somewhat reduced by the decisions set forth above. In the absence of provincial details the effect of these cannot be stated precisely, but the total increase will probably be somewhat less than the sum estimated by the Commission. The Government of India do not contemplate incurring the whole of this expenditure at once, nor would it be possible to do so even if the requisite funds could be made available. In view however of the importance of pushing the most essential measures to completion with the least possible delay the Government of India have allotted between the different Governments and Administrations fifty lakhs of rupees in the budget for the coming financial year as a grant in aid of the reform of the police. This sum has been distributed roughly in proportion to the increase of expenditure proposed in each province, that is to say, in the measure of the comparative needs of each. The actual amounts thus permanently added to the resources of the local Governments are:

Finance.

	Lakhs.		Lakhs.
Madras	10	Burma	5
Bombay	5	Central Provinces	4
Bengal	12	Berar	1
United Provinces	6½	Assam	½
Punjab	5	Minor Provinces	1

As regards the order in which the reforms now approved should be carried out, the Government of India think that precedence should be claimed, in view of the urgency of the matter with reference to military necessities, by that part of the scheme which contemplates the strengthening of the armed Police reserves, since until this portion of the Police is rendered sufficient to obviate any risk of local disturbances, the concentration of troops in their new stations, and the abandonment of minor cantonments, cannot be carried out. The next object that should be provided for is the improvement of the pay of constables, including under this head the abolition of deductions from pay, the raising of the minimum to the figure which may be approved by the Government of India in communication with local Governments, and the raising of the pay of constables who have served three years by one rupee, the good-conduct allowances at present granted being merged in the increased pay. Third in order of urgency the Governor General in Council places the increase in the number of sub-inspectors, so far as may be necessary to provide one for each station, and the raising of the pay of the lowest grade of these officers to the approved scale.

Full effect cannot be given to the scheme in respect of the pay of superior officers until funds have been made available for the purpose, which will not be possible during the coming financial year. It will however be arranged as far as possible, that the higher pay to be given in future to European officers recruited in England shall take effect, in each class and grade, from the same date throughout India, so that equal advantages in this respect may be offered to all the candidates selected in England by open competition. It would evidently be a grievance if an Assistant Superintendent recruited in England were to receive less pay, if posted to one province, than his contemporary who had been allotted to another.

The effect of the reorganisation now sanctioned will be to grant increased rates of pay to the European officers of the force, and the question obviously arises whether the exchange compensation allowance now drawn by them should not be discontinued, and if so, under what conditions. The Government of India propose to consider the subject separately and to report their conclusions for the approval of the Secretary of State.

Prevention and investigation of crime and prosecution.

89. The recommendations made by the Commission in Chapters VII, VIII and IX of the report regarding the prevention of crime, the reporting and investigation of offences, and the prosecution of offenders cover a wide range and some of them involve important changes in the law. The Government of India have therefore decided to reserve these portions of the report for separate consideration hereafter.

Police statistics and records.

90. The Government of India concur generally in the proposals relating to police statistics and records contained in Chapter X of the report. Local Governments will be addressed separately regarding certain matters of detail which call for settlement.

Conclusion.

91. Of all the branches of the public service in India, the police, by its history and traditions, is the most backward in its character. Its origin may be traced to the feudal obligation of the landowners to maintain, by means of an underpaid and disorderly rabble, the semblance of order on their estates. The taint of its earliest antecedents still affects the morale of the lower ranks: the constable has inherited the reputation, if not the methods, of the barkandaz. The history of the Indian Police under British rule is marked by a series of attempts to introduce more advanced standards of conduct and integrity, and to raise the tone of the force by improving the pay and prospects of its members. The latest of these efforts is represented by the labours of the Commission appointed nearly three years ago. The reforms proposed by them extend to all grades of the Police; they leave untouched no detail of its organization; and they are planned on a scale more comprehensive than has ever been deemed feasible in the past. The present condition of the public revenues has enabled the Government of India to accept the main proposals of the Commission, and to provide at once a large proportion of the cost of carrying them out. It will take a long time to give full effect to the scheme, and longer still before its larger purpose can be visibly fulfilled. The reconstruction of the Police is, indeed, merely a step towards the improvement of the administration of criminal justice in India. Success in that higher aim will depend not only on the qualifications and training of the force, but even more on the honest co-operation of the people themselves in the work of reform; on the adoption of higher ethical standards; on the diffusion of general education, especially in its primary branches; on the growth of genuine public spirit and a sense of the common good; and most of all perhaps on the decline of faction and the discouragement, by a more healthy and more courageous public opinion, of the vicious practice of resorting to the machinery of the criminal courts in order to gratify private animosities. As the popular conscience developes in these directions the Governor General in Council hopes that the great undertaking, the initial stage of which is now approaching completion, will alleviate evils which affect in varying degrees all classes of society, and will confer upon the people benefits commensurate with the labour and thought devoted to its inception and the immense outlay which its execution will entail.

ORDER.—Ordered that a copy of this Resolution be communicated to all Local Governments and Administrations for information and necessary action.

Ordered also that the Resolution be published in the *Gazette of India* for general information.

H. H. RISLEY,

Secretary to the Government of India,
Home Department.

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FINANCIAL STATEMENT FOR 1905-1906.

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PART I.

I beg to lay on the table the Financial Statement for 1905-1906, together with the usual figures relating to the Accounts of 1903-1904, and the Revised Estimate for 1904-1905.

2. Before presenting the figures, I may state that the good fortune which has attended the finances of the Government of India during the last six years has not failed us. It is true that in parts of Bombay and Madras there was some failure of the monsoon, and that in certain districts of Northern India the *rabi* crop which had promised to be magnificent has been seriously damaged by frost. But notwithstanding these local misfortunes, which have our hearty sympathy and shall receive a full measure of relief, we expect that the year 1904-1905 will close with the large surplus of £3,485,500. For next year, we estimate that on the present basis of revenue and expenditure we should have had a surplus of £3,398,800. We have, however, decided to make certain large remissions of taxation, and also to devote considerable sums of money to the improvement of various branches of the civil administration. These are estimated to absorb £2,495,000 per annum. The effect of these measures, an account of which will be presented in its proper place, is to reduce the estimated surplus of 1905-1906 to £903,800.

3. The figures for the three years, exhibited in their simplest form and excluding Capital, Debt, and Remittance transactions, are as follows:—

	1903-1904 (Accounts).
	£
Revenue	83,756,155
Expenditure charged against Revenue	80,759,755
Surplus	2,996,400

	1904-1905 (Revised Estimate).
	£
Revenue	84,699,100
Expenditure charged against Revenue	81,213,600
Surplus	3,485,500

	1905-1906 (Budget Estimate).
	£
Revenue	83,433,000
Expenditure charged against Revenue	82,529,200
Surplus	903,800

Accounts of 1903-1904.

4. This time last year, we estimated that the year 1903-1904 would close with a surplus of £2,711,200. The actual result has been better by £285,200. The revenue exceeded the estimate by £688,355, and the expenditure increased by £403,155. The receipts and charges of our Railways exceeded the estimate by £118,465 and £112,397, respectively, and those formerly shown under "Mint" (which represent chiefly the profits on coinage, and payments into the Gold Reserve Fund) were larger by £172,566 and £168,485, respectively. In both cases the net variation was small. The same remark applies to the receipts and charges under "Marine." The receipts from Salt, Excise, Forests, and Customs were better than the estimate by £90,465, £54,596, £43,216, and £36,798, respectively. In the last case the import of cotton piece goods contributed materially to the improvement. An advance payment of interest by the Bombay Port Trust led to an increase under that head; while in

England there was an unexpected receipt of £90,204 from the War Office on account of British troops serving in India. On the other hand, there was a reduction of £28,012 under Land Revenue, chiefly due to the change of *kist* day in Assam. There was also a reduction of £28,276 in the cost of the Telegraph service, of which £16,500 was due to short payments under the Joint Purse agreement, and the remainder represented reduced capital outlay in India. Further explanations on all material points will be found in the Memorandum by the Financial Secretary which is appended to the Financial Statement.

Revised Estimate, 1904-1905.

5. The Revenue of the year has largely, and the expenditure has considerably, exceeded the estimates which we framed last March. At that time we anticipated that the revenue would amount to £80,148,600, the expenditure (including Provincial surpluses and deficits) to £79,229,900, and the surplus to £918,700. These figures have risen, according to our latest calculations, to £84,699,100, £81,213,600, and £3,485,500, respectively; the surplus exceeding the estimate by the large sum of £2,566.800.

6. The causes which have led to this result are, firstly, the remarkable elasticity of our Railway revenue, which exceeded the estimate by £2,381,500 (or by £1,900,300 *net*); secondly, the high prices obtained for Bengal opium, which have augmented the revenue from this source by £1,088,900; and thirdly, the general prosperity of the year throughout the greater part—though not the whole—of India, which has led to an expansion of revenue under every head except Land Revenue and small sums under Assessed Taxes and Provincial Rates. The aggregate improvement under these various heads was £1,080,100. There has been a reduction of expenditure under most of the heads of the civil administration, amounting to £990,200, but the charges on account of Railways rose by £481,200, while under Army there was an increase of £1,200,000, due mainly to the Tibet Mission and outlay in connection with the reorganization and redistribution of the army in India. The remainder of the difference is due to the adjustment of the Provincial surpluses and deficits, the Provincial balances being drawn upon to the extent of only £24,100 in place of £1,316,800 taken in the budget. The greater part of this difference is due to the two grants of 50 lakhs each, or £667,000, which were made to the Local Governments of the Punjab and Bombay in connection with the revision of their Provincial Settlements.

7. The principal variations of revenue from the Budget Estimate were as follows:—

	£
DECREASE—	
Land Revenue	628,700
INCREASE—	
Opium	1,088,900
Salt	218,400
Stamps	105,900
Excise	252,000
Customs	444,200
Other heads	132,800
Interest	100,700
Post Office	95,400
Telegraph	54,800
Civil Departments	89,900
Miscellaneous	28,500
Railways	2,381,500
Irrigation	68,200
Other Public Works	54,800
Receipts by Military Department	62,300
TOTAL	5,178,300

8. The falling off under Land Revenue was wholly due to the large remissions and suspensions which have been granted in Bombay and Madras, in consequence of the failure of the monsoon in Gujerat and certain districts of the Madras Presidency. These amounted to 47 and 44 lakhs, respectively. The estimate of collections in the United Provinces has also been reduced by R8,24,000, mainly in consequence of a poor *kharif* crop in Bundelkhand. (The injury done to the *rabi* in the United Provinces by frost affects the revenue of 1905-1906 rather than that of the current

year). These three failures, of which the first two were undoubtedly serious to the areas affected by them, constitute almost the only drawback from the generally favourable character of the seasons during the past year. It may be stated that the curtailment of revenue collections mentioned above is by no means the only measure adopted for the relief of the tracts concerned. Additional takavi advances aggregating R10,00,000 have been authorized by the Local Governments in question: famine relief works on a small but sufficient scale have already been undertaken in Bombay: and provision for similar works to the extent of 15 and 16¾ lakhs, respectively, has been made in the estimates for 1905-1906.

In most of the other Provinces the Land Revenue exceeded the estimate, especially in Burma and the Punjab.

9. As regards Opium, the Budget Estimate adopted an average price of R1,250 per chest of Bengal opium. This has been largely exceeded in every month of the year. The price obtained in April was R1,740, and, though the market was quieter in September and October, it recovered in the cold weather, prices reaching R1,621 in February and R1,552 in March, with an average of R1,587 for the whole year. The poppy crop was an excellent one, and the payments to cultivators were proportionately large, though they fell short of the liberal budget provision by 5 lakhs of rupees.

The pass duty on Malwa opium was raised from R500 to R600 per chest with effect from the 7th May 1904. The demand for export was weaker than in 1903-1904, though stronger than in the two preceding years. The number of chests cleared is estimated at 19,370, and the higher rate of duty has only yielded one lakh above the original estimate.

10. The Salt Revenue has again shown a healthy expansion and is now estimated at £5,351,700, as compared with £5,250,465 in 1903-1904, and £5,133,300 taken in the Budget. The issues are estimated at 39,165,000 maunds, or, excluding Burma, at 37,750,000 maunds. The latter figure is an increase of 1,366,358 maunds over the issues of 1903-1904. This follows increases of 1,174,458 maunds and 815,385 maunds, respectively, in the two previous years, and affords reasonable ground for the belief that the reduction made in the duty two years ago has reached a large proportion of the small consumers by whom the bulk of the revenue is contributed.

11. The revenue from Stamps continued to develop in almost every Province, the growth being greatest in Bengal. Under Excise, an increase of 10½ lakhs over the actuals of 1903-1904 was taken in the Budget, but this will be exceeded by R37,79,000. Every Province has exceeded the estimate except Burma (where the decrease is nominal), the increase being greatest in Bombay, Madras, the Central Provinces and Berar. This branch of the administration demands, and is receiving, the constant attention of Government. Fluctuations from one year to the next afford no sure ground for any general conclusions, but if the facts relating to a substantial period of time are examined they lend little colour to the belief that the habit of drinking is on the increase. The main cause of the growth of revenue from liquor is undoubtedly the higher rate of taxation now imposed upon it. Our receipts from Customs have exceeded the estimate by £444,200, and the actuals of last year by £395,102, the increase being distributed with tolerable uniformity between Bengal, Bombay, and Burma. The chief factor in the increase of revenue was the imports of cotton piece goods, which yielded £154,960 more than in 1903-1904. Manufactured articles gave an increase of £77,922; the export duty on rice was the highest on record and gave an increase of £51,242; and smaller increases were furnished by most other heads, including petroleum, sugar, metals, silver, and the cotton excise duties. There has been a large development of postal and telegraph business, due, in the latter case, to the reduction of inland rates and increased foreign traffic across India in consequence of the Russo-Japanese War. The only other head that need be mentioned is Railways. The increase of net earnings over the Budget Estimate was £1,900,300, of which State Railways contributed £1,789,600. Of this large sum, no less than £900,000 has been contributed by the North Western Railway, where the wheat traffic has largely exceeded the remarkable figures of 1903-1904. All the other principal systems, however, shared in the growth of revenue, the principal improvements being on the East Indian Railway (51 lakhs), the Great Indian Peninsula Railway (21½ lakhs), the Bengal Nagpur Railway (13 lakhs), and the Rajputana-Malwa Railway (12 lakhs). Railway earnings are necessarily a matter of great uncertainty, as they are dependent on causes which are beyond our control, and which it is often quite impossible to foresee long in advance. The general tendency must in the long run be in the direction of expansion, as the length of open mileage increases, and the country served thereby becomes opened up.

Expenditure.

12. Many of the Local Governments have failed to expend the full amount of their allotments, especially those under Land Revenue (which really represent the charges on account of district administration), Courts of Law, Jails, Police, Education, Medical, and Civil Works. A similar explanation applies to the Military Works Department and the Postal and Telegraph administrations. In the latter case, however, a part of the reduction represents merely postponement of payments due under the Joint Purse Agreement, but not likely to be adjusted till after the close of the year. The reduction under "Mint" is only apparent, and is due to the transfer to the Debt and Deposit section of the accounts of the profits on coinage and payments into the Gold Reserve Fund. The increase of £73,600 under the group entitled "Famine Relief and Insurance" is mostly nominal. It was formerly the practice to treat the net loss on the Indian Midland and Bengal Nagpur Railways as a part of the sum of one million sterling for which we budget every year as an insurance against famine. This practice has now been discontinued, and the full million is shown irrespective of whatever loss there may be on the two Railways in question. There has, however, been a real increase of £8,800 under this head for Famine Relief works in Bombay. Under Irrigation, there has been an increase of £103,400, of which £52,200 represents working expenses of productive works, and £58,800 is on account of minor works.

13. The only other head that calls for notice is Army Services, in which the excess over the Budget is £1,200,000. Of this amount, £417,000 represents the increase of expenditure over the estimate on account of the Aden Delimitation Commission, the Seistan Boundary Commission, and the Tibet Mission, chiefly the latter. The charge on account of reorganization for which no provision was made in the Budget, is shown as accounting for £1,191,500, but this includes expenditure incurred in England from the provision of £500,000 for new artillery for which Budget provision was made as explained in paragraph 193 of last year's Financial Statement. Under other Military heads there was an increase of £91,400.

Budget Estimate, 1905-1906.

14. For next year we estimate that the revenue will amount to £83,433,000, and the expenditure (after allowing for a reduction of £1,370,300 in Provincial balances), to £82,529,200, thus leaving a surplus of £903,800.

15. We anticipate that the loss of Land Revenue which has occurred in the current year (as compared with the Budget) will be nearly, though not quite, made good by the revision of settlements and the bringing of new land under assessment, especially in Burma, Bengal, and Madras. In Bombay, on the other hand, the recovery is not expected to bring up the collections to the level of 1903-1904; and in the United Provinces and the Punjab realizations will probably be prejudicially affected by the injury done to the *rabi* by frost. In the former province, the estimate has been placed 50 lakhs lower than was contemplated before this misfortune occurred, and of this 42½ lakhs will be treated as remissions. Under Opium, we have taken the price of Bengal opium at R1,400 a chest, which is as high as it is safe to go. This will place the receipts £566,300 below those of 1904-1905, but this item is notoriously uncertain. Under Stamps and Excise we have assumed that the revenue will continue to grow to a moderate extent. Under Customs, the high figures of the current year under piece goods and the export duty on rice are not certain to be maintained, and we have thought it prudent to assume that the total revenue will virtually be stationary.

16. Under the important head of Railways, it would be unsafe to reckon on a continuance of the remarkable returns of the present year. The receipts and charges for the past and the current years, and those for which we have taken credit in 1905-1906 are as follows:—

	1903-1904, Actuals.	1904-1905, Revised Estimate.	1905-1906, Budget Estimate.
	£	£	£
Receipts	21,557,866	23,997,300	23,856,400
Charges	20,697,197	21,742,800	22,292,200
NET REVENUE	860,669	2,254,500	1,564,200

17. On the expenditure side the only important reductions are under Interest (£273,500) and Opium (£134,100). The latter is due to the comparatively poor prospects of the poppy crop now upon the ground. The former is due partly to the discharge of one and a half millions sterling of India Bills during the current year, and the intended discharge of half a million more during 1905-1906, but principally to the transfer of debt from the non-productive account to the Railway and Irrigation revenue account. This process is continued year by year, being determined by the extent to which capital expenditure has been provided for otherwise than from loan funds. The annual interest charge on non-productive debt has in this manner been reduced to £895,800.

Under Army Services, there is a small decrease of £32,400, which represents the difference between an increase of £1,013,200 on account of the Reorganization scheme (to which reference is made in paragraphs 30 to 32 below), and a decrease of £1,045,600 under ordinary expenditure, effective and non-effective. Of the latter £645,300 is due to the practical cessation of expenditure on the Tibet Mission and the Aden and Seistan Commissions. The remainder of the decrease is due to the curtailment of special measures for the improvement of the army which will hereafter be to a large extent merged in the Reorganization scheme.

18. Under the other principal heads of expenditure, we anticipate an increase as follows:—

	Increase on Revised Estimate of 1904-1905.
	£
Direct Demands on the Revenue	161,000
Telegraph	119,100
Salaries and Expenses of Civil Departments	1,026,800
Other Public Works	888,100
Special Defences	105,300

Under the first of these heads, the increase is due to fuller provision being made for the expanding requirements of district administration in all Provinces, especially Bengal and Madras, and the strengthening of Excise establishments in the Central Provinces, Bengal, Burma, and Bombay. The Army Reorganization scheme accounts for an increase of £232,900 shown under "Other Public Works." Of the remaining increase under this head, £125,000 represents expenditure on the Simla improvement scheme which was not carried out during the current year, and £153,000 are on account of a variety of new works chiefly in Burma and Bengal. The bulk of the increase, however, is due to the cause explained in paragraph 27 below. Of the large increase shown under Salaries and Expenses of Civil Departments £700,000 are explained in paragraphs 24 to 26 below. The remainder is made up of increases of Provincial expenditure under Police (£69,200), Education (£132,200), Medical (£78,100) mainly on account of plague charges in Bombay, Madras, the United Provinces and Burma, and Scientific and Minor Departments (£83,800) mainly on account of the Pusa Agricultural College. These are partially counterbalanced by decreases of small individual amount under other heads of this group. The increase under Telegraphs is due to the development of the service. The increase under Special Defences merely indicates that there was a large lapse on the grant for the current year. The causes of the increase under the remaining heads are explained below.

19. Had we maintained taxation on the same scale as in the current year, and provided merely for the normal growth of Civil expenditure as well as for the charges involved by the reorganization of the Army, the surplus in 1905-1906 would have amounted, not to £903,800, but to £3,398,800. As intimated in paragraph 2, it has been decided to apply a large part of this sum to the remission of taxation, and to effecting improvements in certain important branches of the Civil administration. I now proceed to set these forth in detail.

Application of the Surplus.

20. The measures to which we have resolved to apply the surplus at our disposal are seven in number. Two of these are remissions of taxation; one is an administrative reform involving a sacrifice of revenue; and four are measures of improvement of branches of the Civil administration involving permanent increase of expenditure.

21. In the first place, we have decided to make a further reduction in the salt tax of 8 annas a maund, thus fixing it at R1-8-0 a maund throughout India, exclusive of Burma where the rate is already only R1. The reduction will take effect from to-day, and is estimated to involve a loss of revenue of 6 lakhs in the remainder of the current year and of 1,83 lakhs in 1905-1906. Some portion of the loss may be made up by increase of consumption, but allowance has been made for this in the estimate. The rate of duty will then be at least 25 per cent lower than at any date since the duties were made uniform throughout India in 1878.

22. The second measure is the abolition of the so-called famine cesses which are levied in the United Provinces, the Central Provinces, and the Punjab, including the districts transferred to the North-West Frontier Province in 1901. These cesses were first imposed in 1878, at rates approximately equivalent to 2 per cent on the land revenue, as a part of the measures then being carried out for the creation of an annual surplus of 1½ crores of rupees as an insurance against famine. The provision for this purpose has now been made up in other ways, and the retention of these cesses, which are paid in no other part of India, is no longer necessary. The question of abolishing them was considered some years ago, but it was found to be doubtful whether the remission would reach the actual cultivator, and it was further held that other measures then in contemplation were entitled to priority. The former consideration still holds good, but the latter does not, and we have therefore decided that the time has come when the payers of these cesses, whether landlords or tenants, may rightly be relieved of them. The loss of revenue involved is :—

	R
United Provinces	13,30,000
Punjab (including districts transferred to North-West Frontier Province)	7,39,000
Central Provinces	1,96,000
TOTAL .	22,65,000

The cesses at present form an asset of Provincial revenues, which will be compensated by an assignment through the adjusting head.

23. The third measure is an improvement of postal facilities. At present the weight of a letter which the Indian Post Office carries for half an anna is limited to half a tola. We have decided to raise this to three-quarters of a tola, and we estimate that this will involve a loss of revenue of 7 lakhs of rupees per annum. The alteration in the limit of weight has often been advocated in the press and elsewhere, and will be appreciated by a large section of the public. So long as the postal services are not conducted at a loss, it is not the desire of Government to treat them as a source of revenue; and we believe that the margin of net receipts is sufficiently assured to justify us in undertaking this reform without serious danger of incurring a postal deficit.

24. Turning now to the four measures of administrative improvement which involve increased recurring expenditure, the first in urgency, though not in immediate magnitude, is the reform of the Police, in accordance with the approved recommendations of the Police Commission. To carry out those recommendations in full will cost a very large sum of money, and must necessarily occupy a considerable time. For next year, however, we have arranged to make a beginning by providing a sum of 50 lakhs of rupees which will be distributed among the Provinces as follows :—

	Lakhs.		Lakhs.
Madras	10	Burma	5
Bombay	5	Central Provinces . . .	4
Bengal	12	Berar	1
United Provinces . . .	6½	Assam	½
Punjab	5	Minor Provinces	1

These grants will be permanent and will be added to the fixed assignment of each province which has a Provincial Settlement. The principal measures to which these grants will be applied during 1905-1906 are the following :—

(a) the strengthening of the armed Police reserve;
(b) an increase to the pay of the rank and file of the force;
(c) the grant to all constables of a free kit on enlistment, together with local allowances in special tracts, and a deputation allowance of 2 annas a day (or 4 annas in Burma) when deputed on duty beyond their circle; and
(d) an increase of strength and pay and improved grading for Sub-Inspectors.

It is estimated that these measures, which for the most part can be carried out without delay, will absorb the whole of the provision made for 1905-1906. The remainder of the approved reforms will be carried out in due course, the requisite funds being provided partly from Provincial revenues, and partly by means of additional assignments from Imperial. It is hoped that not less than 25 lakhs per annum will be made available for this purpose in 1906-1907 and succeeding years until the entire scheme has been carried out; but it is evidently impossible to guarantee this rate of progress in advance.

25. The next measure is a permanent grant of 35 lakhs per annum to Provincial Governments for expenditure on Primary Education. This grant will be provincialized in the same way as the grants for Police, and will be distributed as follows:—

	Lakhs.		Lakhs.
Madras	6	Burma	2
Bombay	5	Central Provinces	1·6
Bengal	10	Berar	·4
United Provinces	6	Assam	1

Punjab . 3 lakhs.

It is unnecessary to dwell on the importance of making better provision for the needs of primary education in India. Not only are there too few primary schools; but in most of them the teachers are untrained, underpaid, and insufficient in number; the school buildings in some provinces are squalid and unsuitable; the appliances and apparatus fall far short of the standard recognized as desirable; and the inspecting staff is inadequate and of inferior attainments. In so far as these defects are due to want of funds, the grants now made will go some way to remove them. Steps will be taken to ensure that they shall be reserved exclusively for the purpose for which they are given, and not diverted to other objects however desirable in themselves.

26. Next, we have decided to set apart a sum of 20 lakhs per annum for the development of agricultural experiment, research, demonstration, and instruction. The ultimate aim which we set before ourselves in this matter is the establishment of an experimental farm in each large tract of country of which the agricultural conditions are approximately homogeneous, to be supplemented by numerous small demonstration farms, the creation of an agricultural college teaching up to a three years' course in each of the larger Provinces, and the provision of an expert staff in connection with these colleges for purposes of research as well as education. This programme will be a work of time, and the details will have to be worked out carefully with the Local Governments. The eventual cost will largely exceed 20 lakhs a year, but we believe that that sum can be usefully spent during 1905-1906 in the establishment of seed and demonstration farms, the construction of buildings, the acquisition of land, and the like. The distribution of the total grant between the various Local Governments has not yet been settled, and for the present, the whole grant is shown as Imperial expenditure. It will be passed on to the Provincial head when the distribution has been finally arranged. The cost of these three measures is 1,05 lakhs of rupees, or £700,000 per annum. It is charged under the head "Salaries and Expenses of Civil Departments," and accounts for the greater part of the increase under that head.

27. The last measure to which we have decided to devote a part of our surplus involves the largest expenditure of all. It has been resolved to make a grant-in-aid of the funds of all District and Local Boards throughout India, equal approximately to one-fourth of their income from rates or cesses imposed upon the land. It is estimated that this will cost us 56½ lakhs per annum, and the amount will grow as the income from cesses increases. Each Local Government will for the present have power to distribute its share of the grant among its Local Boards at its discretion in accordance with their respective needs, but it is not intended that the grants now to be sanctioned shall be accompanied by any transfer of charges which are at present Provincial. The allotments to each Province for 1905-1906 are as follows:—

	Lakhs.		Lakhs.
Madras	14	Burma	4½
Bombay	7	Central Provinces	1·10
Bengal	12½	Berar	·90
United Provinces	8	Assam	1½
Punjab	6½	Minor Provinces	½

The charge, which amounts to £377,000, is shown under "Other Public Works."

Although individual Boards have sometimes received grants from Provincial Revenues in the past, no permanent subvention of a general character has ever been made in India. In the United Kingdom, however, there are precedents for grants-in-aid of local taxation; and even if there were none, we entertain no doubt that in the circumstances of this country such a grant as is now proposed can be most usefully applied. It is a general complaint that the resources of the Boards are incommensurate with the duties imposed upon them; and throughout a great part of India from sheer want of funds it is impossible to make adequate provision for their roads and bridges, for their hospitals and dispensaries, for their schools, for water-supply and sanitation, and for veterinary aid for cattle. We hope that the substantial assistance now given to the Boards will afford them the means of effecting material improvements in all these branches of their administration. In the distribution of the allotments it is intended that special consideration shall, wherever possible, be paid to the wants of the several districts in the matter of communications.

28. The cost of these seven measures is £2,495,000, and it is distributed as follows:—

	£
Remission of Taxation	1,371,000
Increase of Postal facilities	47,000
Reforms of Civil Administration	1,077,000
TOTAL	2,495,000

Army Services.

29. The expenditure on the Army during the last four years and that proposed for 1905-1906 are as follows:—

	Army.	Military Works.	Marine.	Special Defences.	TOTAL.
	£	£	£	£	£
1901-1902	15,763,931	964,783	464,500	...	17,193,214
1902-1903	17,346,392	1,096,669	378,211	...	18,821,272
1903-1904	17,865,208	1,034,654	580,307	27,054	19,507,223
1904-1905 (Revised Estimate)	20,314,700	987,600	572,700	147,900	22,022,900
1905-1906 (Budget Estimate)	20,282,300	1,149,100	547,900	253,200	22,232,500

We have continued our policy of providing funds year by year for the improvement of the Army. Since 1899, the practice has been to bring together all projects of this character into an annual schedule, and to select the items to be proceeded with after determining the aggregate allotment which the state of our finances permits. The total sum allotted in this way during each of the past five years has been as follows:—

	£
1900-1901	606,100
1901-1902	1,001,400
1902-1903	981,300
1903-1904	1,123,000
1904-1905	1,009,800

30. For next year practically all measures of this nature in contemplation are merged in, and their cost is dwarfed by the great scheme for the redistribution and reorganization of the Army which has attracted so much public attention during the past few months. The leading principle of this scheme is the recognition of the fact that the chief function of the Army is now the defence of the North-West Frontier, and that the Army in peace should be organized and trained in units of command similar to those in which it would take the field in time of war. As a result the troops will be more concentrated, a number of small cantonments being abandoned, and their distribution will be mainly in three Army Corps Commands, each consisting of three divisional commands. Each divisional command will in the event of general mobilization supply a full division to take the field, in addition to providing the troops which would still be necessary for maintaining internal security. The old system under which the field Army arrangements were entirely distinct from those regulating the peace commands, will thus disappear;

mobilization will become a natural and relatively easy supplement to the peace organization; and the number and efficiency of the field forces will be materially increased.

31. The financial aspect of the scheme may be summarized very briefly. Having regard to its great magnitude, its intrinsic importance, and its lasting character, we should have been justified, according to the practice of most other nations, in providing for it from loan funds; and, if necessity should arise hereafter, the Government of India will still be prepared to recommend that course. The present state of our finances, however, is such as enables us to make the necessary provision from current revenue, without transferring any part of the burden to future generations. Accordingly during the year now drawing to a close, in addition to a sum of £500,000 provided in the budget for new artillery, we have made special grants aggregating £1,040,000 (making £1,540,000 in all, of which, however, only £1,193,800 has been spent) for the supply of rifles, maxim guns, ammunition, ordnance stores, hospital equipment, additional mule transport, and additions to our reserve of horses. For next year we have provided £961,312 for the re-armament of our artillery with quick-firing guns of the newest and most efficient pattern: we shall regrant the unspent balance of £333,300 which has lapsed from the allotment for 1904-1905; and we make a further grant of £1,145,288 to carry out those portions of the main scheme to which priority has been allotted. The most important of these are the provision of lines and land for native troops, the increase of our reserves of artillery and small arms ammunition, the provision of additional mule corps and cadres, the supply of transport carts and ammunition wagons, and additional ordnance field parks. The total grants for Reorganization in 1905-1906 thus amount to £2,439,900.

32. For the next few years, we intend to allot a sum of £2,000,000 per annum for the prosecution of the scheme, which we hope to carry to completion within the period accepted by the military advisers of Government. If circumstances should indicate the expediency of accelerating the pace, we shall not shrink from whatever measures may be necessary to that end. When the scheme has been fully carried through, it will involve a considerable permanent addition to our expenditure in the form of recurring charges. I do not propose at the present time to put forward an estimate of what this will amount to, but there is no reason to apprehend that it will be beyond our power to meet.

Railway Construction and Earnings.

33. The following statement shows the capital expenditure on Railways during the last five years, and the Budget Estimate for 1905-1906, whether incurred by the State or by Guaranteed or Assisted Railway Companies:—

	1900-1901.	1901-1902.	1902-1903.	1903-1904.	1904-1905. (Revised.)	1905-1906. (Budget.)
	£	£	£	£	£	£
Open lines, including rolling stock . . .	3,521,489	2,350,510	3,211,634	3,725,134	3,492,600	3,720,067
Lines under Construction—						
(A) Started in previous year . .	1,674,013	3,393,756	3,016,666	2,091,200	3,431,334	4,265,600
(B) Started in current year . .	122,266	170,933	476,764	564,134	554,000	347,667
TOTAL .	5,317,768	5,915,199	6,705,064	6,380,468	7,477,934	8,333,334

34. On the 31st March 1904, the total length of open lines was 27,138 miles, classified as follows:—

5′ 6″ gauge	14,523
Metre "	11,513
Special gauges	1,102
TOTAL .	27,138

We have added to this during the current year—

5′ 6″ gauge	226
Metre ,,	188
Special gauges	210
TOTAL	624

During the ensuing year, we hope to increase this length by 1,138 miles more.

35. As regards open lines, we expect to complete the doubling of the Great Indian Peninsula Railway from Khandwa to Itarsi, and we shall undertake the doubling of the North Western Railway from Rohri to Samasata, a length of 208 miles. This work is very necessary in the interests of the port of Karachi. As regards other lines, we hope to finish the Quetta-Nushki Railway and nearly or quite to finish the Gaya-Barakur branch of the East Indian Railway. We shall commence work on the Katihar-Godagiri metre-gauge line and the southern section of the Nagda-Muttra line, while progress will also be made with the Golakganj-Gauhati line in Assam, the Azhikhal-Mangalore line in Madras, the Southern Section of the Jech-Doab line in the Punjab, and two important branch lines in Burma, besides several minor extensions of the Tirhoot Railway. The expenditure which we have recently incurred and which we contemplate for next year is undoubtedly on a liberal scale; but if the projects to be undertaken are as judiciously selected as has been done in the past, the figures which I am about to present afford ample justification.

36. For a long series of years, the Railways of India imposed a net burden on the revenues of the country, *i.e*, the net earnings fell short of the annual expenditure on account of interest on debt and other charges debitable to the Railway account. Even when the burden was heaviest, it was far outweighed by the collateral benefits which the country derived in a hundred ways from the existence of the Railways. But the burden itself has at last slipped from our shoulders. For six years past, the Railway revenue account has shown, not a deficit, but a surplus. The following figures show the net profit in cash which has accrued to Indian revenues in those years, after deduction of every item which can possibly be charged against the account, including working expenses, interest on capital, the surplus profits payable to the Companies, the annuity charges for purchase of the old guaranteed lines, and all miscellaneous Railway expenditure whatsoever:—

	£
1899-1900	76,756
1900-1901	325,124
1901-1902	846,616
1902-1903	228,949
1903-1904	860,669
1904-1905 (Revised Estimate)	2,254,500

37. The true commercial results are still more favourable, for in the figures summarized above, there are included (1) the charges on account of lines not yet open for traffic, which are necessarily earning nothing at present; (2) the charges on account of strategic and military lines, and lines constructed solely as a protection against famine, which cannot be expected to yield a direct return; (3) the annuity payments by which we are liquidating out of revenue the capital cost of the East Indian, the Great Indian Peninsula, the Eastern Bengal, and the North-Western Railways; and (4) payments under the old guarantee to the Madras, and Bombay, Baroda and Central India Railways at a rate of exchange which has long since become obsolete.

38. The capital at charge at the end of the present year is estimated at £242,547,677. The net receipts during 1904-1905 are estimated at £12,923,500, which represents a return on the capital of 5·33 per cent. If we have regard to open lines only, the capital at charge would amount to £237,495,798 and the yield to 5·44 per cent. Other countries may show a far greater mileage in proportion to area and population, but there are few whose railway balance sheet presents a healthier appearance. And while we congratulate ourselves on the flourishing state of our property, let us not forget the debt of gratitude that India owes to the statesmen from Lord Dalhousie onwards, by whose foresight, confidence, and steadfast perseverance that property has been created. With the constitution of the Railway Board, a new era of Railway development has been inaugurated, and we may look forward during the next generation to a still more vigorous policy than heretofore.

Irrigation.

39. The following are the most important figures of Expenditure and Receipts in connection with irrigation :—

		1901-1902.	1902-1903.	1903-1904.	1904-1905, Revised.	1905-1906, Budget.
		£	£	£	£	£
PRODUCTIVE WORKS.	Capital Outlay to end of year	22,505,313	23,137,270	23,718,022	24,125,899	24,995,232
	Direct Receipts . .	1,506,879	1,760,295	1,857,460	1,923,800	1,907,100
	Land Revenue due to Irrigation	804,842	805,713	828,371	850,800	906,200
	TOTAL .	2,311,721	2,566,008	2,685,831	2,774,600	2,813,300
	Working Expenses . .	681,438	732,819	789,225	848,000	833,600
	Interest . . .	886,889	910,285	933,105	950,800	974,600
	TOTAL .	1,568,327	1,643,104	1,722,330	1,798,800	1,808,300
	NET PROFIT .	743,394	922,904	963,501	975,800	1,005,000
PROTECTIVE WORKS.	Outlay on Construction to end of year . . .	1,453,122	1,500,174	1,572,5[illegible]4	1,714,294	2,039,961
	Direct Receipts . .	52,699	55,973	62,570	59,700	65,200
	Land Revenue due to Irrigation	8,555	8,680	8,768	9,500	9,700
	TOTAL .	61,254	64,653	71,338	69,200	74,900
	Working Expenses . .	20,482	21,791	21,526	25,400	20,500
	Interest . . .	57,234	58,820	61,129	65,100	73,700
	TOTAL .	77,716	80,611	82,655	90,500	94,200
	NET LOSS .	16,462	15,958	11,317	21,300	19,300
MINOR WORKS AND NAVIGATION.	Direct Receipts . . .	164,598	138,329	154,594	187,400	167,100
	Expenditure . . .	718,658	851,529	875,021	922,000	991,000
	NET LOSS .	554,060	713,200	720,427	734,600	823,900

40. Our canals classed as productive works (which alone are constructed out of capital) are a still more profitable investment than our railways. To the end of 1903-1904 we had expended 35,58 lakhs of rupees on these works, and had constructed 8,790 miles of main and branch canals, and 26,236 miles of distributaries. These commanded and protected 29 million acres of culturable land, and actually irrigated more than 12½ millions of acres in that year. The direct net return to Government in 1903-1904 amounted to 7·99 per cent on the capital outlay, and the net profit to the State after payment of all charges, including interest on the capital was 1,44½ lakhs of rupees. For the current year also, the return is estimated at 7·99 per cent, and the net profit is expected to amount to 1,46½ lakhs of rupees.

41. These results are largely due to the remarkable returns obtained from the Chenab Canal. This great work to date has cost 2,80 lakhs of rupees. It commands more than 3 million acres of culturable land, of which nearly 2 millions were actually

irrigated last year. It yields a net return to the State of over 65 lakhs a year, equal to 23 per cent on the capital outlay, and the revenue is still developing. It has enabled us to give out 1,805,000 acres of Crown waste land to settlers for colonization. Before the opening of the canal, this area yielded a revenue of only a few thousand rupees on account of grazing rights. The same land now pays a land revenue of approximately 10 lakhs of rupees, in addition to that which is credited to the canal. The area had, at the census of 1901, a population of 800,000 souls, and it is estimated that by next year this will have grown to 1,200,000.

42. The value of the crops raised by irrigation from the canal is estimated at 5½ crores of rupees per annum, almost the whole of which is the direct creation of the canal. To carry off the surplus produce a railway has been constructed from Wazirabad to Khanewal on the North Western Railway at a cost of 68 lakhs of rupees. In 1904 this line yielded a direct return of 22·7 per cent on its capital cost. It carried away, among other things, 357,000 tons of wheat, and over 100,000 tons of other food-grains, oil-seeds, and cotton, the total railway freight on which to its destination exceeded 68 lakhs of rupees. The aggregate value of the exports from the port of Karachi of goods carried from this railway in 1904 is estimated at 4,15 lakhs of rupees, which considerably exceeds the whole capital cost of the canal and the railway taken together. Most of this is entirely new trade, due to the opening up of the Rechna Doab by the canal.

43. Though the Chenab Canal comes easily first, it does not stand alone. The Jhelum Canal has been constructed to render similar services to the Jech Doab. It was opened in the end of 1901, and is in too early a stage to yield good direct returns at present. But it has been designed to command and protect 1,100,000 acres of culturable land, and last year it actually irrigated 305,000 acres. This will, it is believed, ultimately increase to over 760,000 acres, and the work is estimated eventually to yield a direct return of over 15 per cent on a capital cost of 1,87½ lakhs of rupees. Ninety-three thousand acres of Crown waste have already been given out for colonization, and nearly 400,000 acres still remain.

44. Three more projects of similar character have recently been sanctioned by the Secretary of State at an aggregate cost of 7,82 lakhs of rupees. These are the Upper Jhelum, the Upper Chenab and the Lower Bari Doab Canals. The three works together are estimated to command 4½ million acres of culturable area and to irrigate 1,875,000 acres: and when they are fully developed it is expected that they will yield a direct return of nearly 10 per cent on their capital cost.

45. While returns such as these may be hoped for, there is no excuse for stinting the provision of funds. The difficulty lies rather in finding the army of labour which is required to carry out works of such magnitude. For next year, we have fixed the grant for capital expenditure at 1,25 lakhs of rupees, and we hope hereafter to raise this to 1,50 lakhs per annum and to maintain this rate of progress until we shall have exhausted the programme drawn up by the Irrigation Commission, which contemplates an aggregate expenditure of 44 crores in all.

46. The works classed as Protective and as minor works, of necessity show very different financial results, but, as already explained, these are not constructed from loan funds, and their protective value is, broadly speaking, not less great than that of the more directly profitable works referred to above. If all three classes of canals be taken together, *viz.*, productive, protective, and minor works, it will be found that in the 20 years from 1883-1884 to 1903-1904, we have increased the number of miles of open canal including distributaries from 26,128 to 48,567 and the area actually irrigated from $11\frac{1}{10}$ millions to 21½ millions of acres.

Ways and Means.

47. As stated in paragraph 14, our revenue account closes with a surplus of £903,800 which is carried forward to the second part of the statement dealing with Capital and Debt transactions, including Deposits, Remittances and Advances. Our total estimate of Capital Expenditure not chargeable to Revenue, on Railways and Irrigation Major Works is £9,783,700, of which £833,400 is for Irrigation, £6,862,000 for State Railways, £1,588,300 for expenditure by Railway Companies, and £500,000 for the purchase of the Bengal Central Railway. The purchase of the Bombay, Baroda and Central India Railway will also be effected towards the close of the year, but this transaction will not affect our ways and means. In addition to the above, we have to find £393,300 for the discharge of permanent debt (chiefly Railway debentures) and we

propose to discharge the remainder (£500,000) of the India Bills now outstanding, thus extinguishing the whole of our temporary debt. We have also to make a net payment of £985,200 under Deposits and Remittances, and of £213,700 on account of loans to local bodies, takavi advances to cultivators, etc. Our aggregate capital requirements thus amount to £11,875,900.

To meet this outlay we have (1) the revenue surplus of £903,800, (2) the net receipts of the Post Office Savings Banks which are estimated at £846,500, and (3) a sum of £2,520,800 to be raised by Railway Companies. These various resources amount to £4,271,100, leaving £7,604,800 still to be provided. We propose to meet this by borrowing £4,666,700, of which £2,000,000 will be raised in England, and 4 crores of rupees or £2,666,700 in India. The remainder will be obtained from our cash balances. These are expected to stand on the 31st March 1906 at £12,160,052 in India, and at £5,573,482 in England.

The announcement regarding the amounts to be borrowed in England and India is made subject to the usual reservation, and the Government of India retain full discretion to vary the programme, as now declared, to any extent that may be considered desirable.

The present intention of the Secretary of State is to draw bills on India to the amount of £16,500,000, in addition to £1,333,000 on account of a part of the Currency Reserve which will be remitted to England for investment in sterling securities; but this also is subject to a similar reservation.

Provincial Settlements.

48. In paragraph 39 of the last Financial Statement, Sir Edward Law explained the principles of the reform which was then being introduced into the conditions of the Provincial settlements with the Local Governments. During the past year, we have concluded settlements of a *quasi*-permanent character with two more Provinces, *viz.*, the Punjab and Bombay. The principles followed are generally similar to those adopted in the settlements with the four Provinces dealt with last year, but the opportunity has been taken to extend the interest of the Local Governments to the important head of Irrigation, which has hitherto been almost wholly Imperial. In view of the very large and remunerative projects of irrigation which have been and are being carried out in the Punjab, it is of special importance that the Local Government should have a direct financial interest in their efficient management; and to a less extent this also applies in Bombay.

49. In these two provinces, the settlement of 1897 has been a failure, mainly in consequence of the effects of famine and plague from which both of them have suffered so severely: and for the last few years their finances have been in constant deficit, necessitating large annual grants from Imperial revenues to preserve nominal equilibrium. To put an end to this state of things it has been necessary to assign to the Local Governments a considerably larger share of the revenues of their respective Provinces than they received in 1897. Their assignments have therefore been increased by R36,92,000 per annum in the case of Bombay, and by R16,51,000 per annum in the case of the Punjab. Moreover, the Provincial shares of the heads of revenue and expenditure divided between Imperial and Provincial have been so adjusted that the average Provincial annual increment of revenue will be raised from R6,30,000 to R8,55,000 in the former Province, and from R3,08,000 to R6,78,000 in the latter. Initial grants of 50 lakhs in each case, including special grants for plague charges, have also been allotted, to start the Provinces with a liberal sum in hand at the outset of the new settlements. The terms have been framed with the concurrence and approval of the two Governments concerned.

50. The only provinces which now remain outside the new system are the Central Provinces and Burma. A settlement for the former will be framed during the ensuing year. In the case of Burma, the existing settlement has still two years to run.

Comparison of Estimates with Actuals.

51. It is sometimes made a reproach against the Government of India, that their estimates of Revenue and Expenditure are wanting in accuracy, and that the actual results, when made up at the end of the year, are apt to differ somewhat widely from those forecasted in the Budget at its beginning. Latterly, this charge has taken the form of a

suggestion that we habitually underestimate our revenue and overestimate our expenditure, with the result that the surplus on the year's transactions is constantly in large excess over that shown in the budget.

52. To examine how far this charge is justified, I have had a statement prepared showing the actual revenue and expenditure of India for each year since 1893-1894, compared with the figures of the budget, and the percentage of variation from the latter. In this statement the figures for the Railway Revenue Account, and for the head "Mint," have been taken *net, i.e.*, in the former case the working expenses of our Railways have been shown by deduction from the gross earnings, and in the latter the payments to the Gold Reserve Fund have been deducted from the profits on coinage. Both of these adjustments are clearly right.

Revenue and Expenditure of the Government of India, in thousands of pounds.

Year.	Revenue.			Expenditure.		
	Budget.	Actuals.	Percentage of variation from Budget.	Budget.	Actuals.	Percentage of variation from Budget.
	£	£		£	£	
1893-1894 . .	45,921	46,245	+ ·70	46,985	47,276	+ ·62
1894-1895 . .	46,974	48,769	+ 3·82	47,175	48,307	+ 2·39
1895-1896 . .	49,970	50,730	+ 1·52	49 939	49,707	− ·46
1896-1897 . .	49,977	47,897	− 4·16	49,668	49,034	− 1·27
1897-1898 . .	48,584	49,315	+ 1·50	50,227	52,888	+ 5·30
1898-1899 . .	50,227	51,739	+ 3·01	49,633	49,098	− 1·08
1899-1900 . .	51,748	52,070	+ ·62	49,126	49,296	+ ·35
1900-1901 . .	52,487	54,151	+ 3·17	52,326	52,481	+ ·30
1901-1902 . .	53,531	56,462	+ 5·48	52,840	51,511	− 2·51
1902-1903 . .	54,604	57,106	+ 4·58	53,767	54,036	+ ·50
1903-1904 . .	55,659	60,273	+ 8·28	54,711	57,277	+ 4·69
Average Variation .	...	...	3·35	...	...	1·77

Note.—The net revenue under the heads "Mint" and "Railway Revenue Account" has been taken on the Revenue side of the statement.

53. I now give a statement which compares the average results obtained in India with the similar figures for the United Kingdom, France, Spain, Italy, and Egypt. In the case of the United Kingdom the period embraced is the same as that given in the foregoing paragraph for India: the figures are taken from the statements of Revenue and Expenditure laid before the House of Commons by the Chancellor of the Exchequer, and the comparison is made with the Exchequer receipts and issues. In the case of the other countries specified, the figures are taken from the Statesman's Year Book, and they cover different periods, as full comparative information for the whole term is not available.

Average percentage of variation of the actual figures from the Budget in various countries.

	Revenue.	Expenditure.
India	3·35	1·77
United Kingdom	2·54	5·54
France	3·17	2·18
Spain	4·06	[illegible]·80
Italy	3·11	2·59
Egypt	12·19	1·38

In all cases, war charges are included. If, in the case of the United Kingdom, we exclude the years of the Boer War, 1899-1900 and 1900-1901, the average variation of actual expenditure from the budget figure is 2 per cent instead of 5·54 per cent. The lower figure may be taken for purposes of comparison.

These figures do not lend very much support to the charge of faulty estimating. They show that we estimate our expenditure more closely than England, France, Spain,

or Italy; that our estimates of revenue are somewhat less accurate than those of England, France, or Italy, but that the difference is not very marked. They are better than those of Spain, and much better than those of Egypt.

54. It should be borne in mind that there are in India three great factors of uncertainty incident to our estimates from which most other countries are free. The first of these is Opium. Two years ago, the average price realized from the sales of Bengal opium was R1,144 per chest. In the following year it jumped up to R1,462, making a difference of over a million sterling in our receipts from this source. During the current year, it has averaged R1,587 per chest. These fluctuations arise from causes which are often obscure, always beyond our control, and invariably impossible to predict with any approach to confidence twelve months in advance. The second element of uncertainty arises from the inclusion of railway earnings in our accounts. The magnitude of these is perhaps not always fully realized. For the current year the net earnings of State Railways are estimated at 1,765 lakhs of rupees or £11,768,400. The gross receipts represent more than one-third of the whole revenue of India, apart from railways, and are manifestly liable to all the vicissitudes attendant on the working of a gigantic commercial undertaking. In 1902-1903, the net railway earnings actually fell off by 71 lakhs of rupees, as compared with the previous year, notwithstanding that there was an increase in the mileage open for traffic. In the current year there has been an enormous and unprecedented increase of 235½ lakhs over the high receipts of 1903-1904. Lastly, it must be remembered that both our Revenue and Expenditure are dependent in a degree unknown elsewhere on the success or failure of the rains. So long as these conditions prevail the most careful budgets that we can frame will be liable to be vitiated by causes beyond our power to control or even foresee.

55. I would not, however, be understood to contend that the criticisms to which I have referred are wholly without justification. That would be an over-statement of the case. Even when allowance is made for the disturbing elements to which allusion has been made above, the figures in the statement in paragraph 52 show that during the last three years the revenue has exceeded the estimate by more than these causes fairly explain. This feature probably has its origin in the former uncertainty of sterling exchange. So long as all growth of revenue and the fruits of all retrenchment were liable to be swallowed up by a fall in exchange, it was common prudence to frame the estimates in the most cautious manner, and to take no credit for developments of revenue until they were absolutely assured. When this factor was eliminated, the traditions of excessive caution remained, and due allowance was not always made in the estimates for the normal expansion of the growing heads of revenue. For the ensuing year, we have endeavoured to take these considerations fully into account, and to assign to each head of revenue and expenditure the figure to which, according to the best calculations we can make, it is likely actually to amount. Whether our anticipations prove correct or not, we have at least done our utmost to eliminate all avoidable sources of error.

One consequence of this change of method is that it becomes incumbent upon us to provide for a larger margin of revenue in excess of expenditure than would otherwise have been necessary. If opium fails us, or railway earnings shrink, or if unforeseen charges have to be met, we cannot expect that the deficiency will be made good by the elasticity of other heads of revenue.

Currency and Coinage.

56. The demand for rupees for trade purposes, which was so prominent a feature of the financial history of 1903-1904, continued during the year now ending, though the course of the demand differed somewhat from that of the previous year. We have accordingly had to purchase £4,500,000 worth of silver and the greater part of this has been coined into rupees during the year or held in the ingot reserve to which reference is made hereafter.

57. It may be of interest to take stock of the net additions made to the rupee coinage since the closing of the mints in 1893. From 1894-1895 down to 1898-1899 there was no new coinage, except on account of Native States. On the other hand, during these five years, 1,94 lakhs of old and worn out rupees, chiefly of the 1835 issue, were withdrawn from circulation. In the winter of 1899-1900 this state of things came to an end. The trade demand was active, the strain on our resources became acute, and on the 28th February 1900 the stock of rupees in the Currency reserve had fallen to the dangerously low figure of 4,93 lakhs. It became apparent that the circulation, supplemented though it had been from hoards and from the Currency reserve, was no longer

adequate to meet the demands of trade, and that steps must be taken to make good the annual consumption by direct replenishment. Government accordingly began to purchase silver for new coinage, and this process has continued, as circumstances required, down to the present time. The actual addition to the coinage in each year, since 1899-1900 to date, exclusive of the recoinage of withdrawn rupees and of the small amount required for Native States, has been as follows:—

	Lakhs.
1899-1900	52
1900-1901	13,27
1901-1902	3,11
1902-1903	14
1903-1904	10,65
1904-1905 (Estimate)	7,43

58. During the same period, the sales of Council Bills and Telegraphic Transfers by the Secretary of State have averaged 29,34 lakhs per annum as compared with an average of 26,15 lakhs in the previous five years. The net imports of gold on private account have aggregated 86,22 lakhs, or an average of 14,37 lakhs per annum. The whole of this latter sum does not, of course, represent a demand on our stock of rupees, as a considerable quantity of gold passes into circulation or is otherwise absorbed. But the net amount of gold presented at our Mints and Currency offices during the period in question has averaged 6,50 lakhs per annum, and this added to the average annual increment in the Secretary of State's drawings gives a total exceeding 9½ crores of rupees, and affords some idea, though an imperfect one, of the demand that may fall on our resources.

59. The drain, however, is not distributed evenly throughout the year. Experience shows that large demands may be presented with little or no warning. This contingency has led us during the past year to adopt a plan to which our attention had been called by Colonel Scott, lately Master of the Calcutta Mint. The nature of this plan is as follows: Silver cannot be procured in India, in any considerable quantity, and when new coinage has to be undertaken, it is necessary to purchase and import it from abroad. This occupies three weeks or a month at the very least. Moreover, when it arrives in Bombay or Calcutta, the mechanical process of coinage occupies about 11 days before the first batch of new rupees can be passed into the Treasury. It follows, therefore, that from the date when Government decides to buy silver for coinage, down to the date when the new rupees coined therefrom become actually effective for meeting the trade demand, there is an interval of not less than five weeks, which may easily be exceeded. This is a condition which might in certain eventualities become one of danger. We have therefore arranged, with the approval of the Secretary of State, to maintain a reserve of silver bullion in this country sufficient to keep the mints occupied for about a month, *i.e.*, until the first shipments of newly purchased silver can arrive. We shall also pass this bullion through several of the preliminary stages of the process of minting, such as melting, alligating, assaying and casting into ingots of the dimensions and fineness used for rupee coinage. In this way we expect that it will be in our power to begin to pass new rupees into the Treasury within not more than five days from the date on which the order to coin is given, and to be able to maintain a continuous supply until the new shipments arrive from Europe. The total amount at which this special ingot reserve—so called from the shape in which the bullion is kept—has been fixed for the present is a stock of standard silver sufficient to coin 3 crores of rupees. The reserve was gradually formed during last autumn, and reached its full limit in the second-half of November. The intention is that it shall never be used for ordinary coinage, but only in an emergency to meet sudden demands, and whenever it is drawn upon, it will be restored to its authorized figure at the earliest possible date. During the year now expiring, it was temporarily drawn upon in December and January to the extent of 1,50 lakhs, in order to make up the rupee portion of the Currency reserve to one-third of the gross note circulation, but it was restored to 3 crores by the 22nd of January 1905. It may be anticipated that drafts will be made upon it during the cold weather months which are frequently a time of comparative pressure, but not, we hope, during the rest of the year. The silver thus held is treated as a part of the Paper Currency reserve, and is shown separately in the weekly accounts which are published in the *Gazette of India*. Credit is there taken for it at its bullion value, *i.e.*, at the sum which we have actually paid for it in sterling, and not at the token value which it will eventually acquire after being coined and issued. Thus, in the return for the first week of the current month, the value of

the silver held in the ingot reserve was shown at 1,87½ lakhs of rupees. This represents the price actually paid for 3,00 lakhs of tolas of standard silver, and the latter was the quantity held on that date.

60. It is desirable that the existence of this special reserve should be known as widely as possible among the banking and commercial public, in order to strengthen their confidence in the power of Government at all times to meet the demands of trade. Had it been in existence in December 1903, I do not think that we should have heard anything of the apprehensions which were then expressed in some quarters of a possible failure of the supply of rupees.

61. I have heard this scheme criticized on the ground that it would be better to go a step further and coin the bullion into rupees at once, and that it is wasteful not to secure the profit on the additional coinage thus called into being. I do not share these views. If it is the intention, not to merge the reserve into our ordinary stocks, but to retain it for use only in an emergency, it is better to keep it in a form which automatically renders it impossible to do the former. If we coined the bullion, we should have to ask bankers and merchants to accept our assurance that we were maintaining a stock of rupees greater by three crores than we should otherwise do. I think they would regard this as a poor substitute for a visible additional reserve. The loss of interest on the difference between the bullion and the token value of the reserve is not too high a price to pay for the greater confidence which we hope thus to inspire.

Exchange.

62. There is, happily, little new to say on the subject of sterling exchange. The rate was maintained at an average throughout the year to date of 16·045 and the variations have been insignificant. This is the seventh year in succession in which practical stability has been secured, the average rate obtained by the Secretary of State for sales of Council Bills in each year since 1898-1899 having been as follows:—

	s.	d.
1898-1899	1	3·978
1899-1900	1	4·068
1900-1901	1	3·973
1901-1902	1	3·987
1902-1903	1	4·002
1903-1904	1	4·049
1904-1905 (to 11th March)	1	4·045

63. In the long run, the maintenance of a stable exchange depends on the continuance of a favourable balance of trade, and in my judgment the most tireless vigilance should be exercised to ensure that the balance we now possess shall not be trenched upon nor imperilled. But as regards fluctuations due to temporary causes, our most effective guarantee lies in the creation and maintenance of a reserve of gold and gold securities. The Gold Reserve Fund is the creation of the last five years, and the following figures illustrate its rapid growth and the magnitude of its present amount. I add figures showing the gold held in the Currency Reserve on the last day of each year during the same period—

Year.	Amount of the Gold Reserve Fund at the end of the year.	Gold in Currency Reserve.
	£	£
1900-1901	3,031,000	5,778,000
1901-1902	3,454,000	7,023,000
1902-1903	3,811,000	9,859,000
1903-1904	6,544,000	10,789,000
1904-1905 (estimated)	8,478,000	10,984,000

64. The Gold Reserve Fund is invested in gilt-edged sterling securities which yield from 2½ per cent to 3 per cent on their face value, and the interest now exceeds £200,000 per annum. This is regularly invested in its turn and goes to swell the corpus of the Fund. The opinion has been expressed in some quarters that it would be more prudent to hold a portion of the Fund in gold rather than in securities, and this view found expression at the recent conference of the Indian Chambers of Commerce. In present circumstances, however, I do not think that the suggestion possesses more than an academic interest. A time may come when it will no longer be expedient to increase further our holding of sterling securities. But it has not come

yet; and when it does, it is by no means certain that our greatest advantage will be found to lie in holding the money idle and uninvested. If a drain of gold should set in, its first encroachments will take effect upon the gold in the currency reserve. Now, so far is this from being the case at present that the currency reserve is actually filled with gold to saturation point. In present conditions it can hold no more gold than it does now, consistently with the discharge of its primary function of preserving the convertibility of the note circulation into the current coin of the country. So long as this state of things prevails, the idea of forming a second stock of uninvested gold is not a question of practical politics. Our true policy is to put out our reserve at compound interest, and build it up as rapidly and as largely as we can.

Rupee Debt.

65. Last summer we raised a rupee loan of 3 crores, which was taken up at an average of R97 9*a.* 2·1*p.*, in the circumstances a fairly satisfactory rate.

66. The rupee debt of India now amounts to 1,22,30 lakhs, of which 1,05,79 lakhs are held in this country, and 16,51 lakhs in London. The following table shows the amount of rupee paper held in London on the last day of each year since 1892, in which year it reached its maximum, and the net amount transferred to or from India.

[In lakhs of rupees.]

Year.	Amount of Rupee paper held in London.	Amount transferred to India (net).	Amount transferred to London (net).
31st March 1892	27,50	...	77
1893	25,93	1,57	...
1894	24,16	1,77	...
1895	23,62	54	...
1896	25,35	...	1,73
1897	24,07	1,28	...
1898	21,51	2,56	...
1899	21,44	7	...
1900	20,82	62	...
1901	22,18	...	136
1902	20,36	1,82	...
1903	18,63	1,73	...
1904	17,14	1,49	...
28th February 1905	16,51	63	

67. It will be seen that during the last 13 years, India has bought back more than 10 crores of its own securities which were formerly held abroad. While the mints were open to free coinage, and exchange was liable to large and violent fluctuations, rupee paper was in considerable demand in London for purposes of speculation. With the establishment of a stable exchange this attraction has disappeared. But it has never been popular with *boná fide* investors in England, for a variety of reasons, of which one is that it is commonly quoted in sterling at its rate per piece of R1,000. For instance, on the 25th January last, the price of enfaced 3½ per cent rupee paper was quoted at £65 15/16, and the small investor naturally imagined that the security was at a discount of over 34 per cent. Attempts have been made to induce the London Stock Exchange to give quotations for pieces of R1,500, which is now the true equivalent of £100, but without success. Transfers to London are now mostly induced by the price of the paper, as in 1900-1901, or by the cheapness of money at home, which led to the set-back in 1895-1896, and the comparative set-back during the current year.

The gradual re-transfer of rupee paper to India is by no means a matter for regret. If we wish to increase our calls on the London market, it is more advantageous to us to do so through the medium of India 3 per cent sterling stock, than through that of 3½ per cent rupee paper. In present circumstances, the additional ½ per cent which the latter security carries is far too much to pay as an insurance against the chance of a fall in exchange. Whatever the true value of the latter risk may be at any moment, it is tolerably certain that the investing public will estimate it at something more, and make us pay in proportion.

Circulation of Currency Notes.

68. I append the usual statements illustrating the note circulation, and the Government balances with the Presidency Banks. The former shows separately (1) the gross circulation, and (2) the circulation, excluding the notes held by the Reserve Treasuries, and by the Presidency Banks at their head offices.

Circulation of Currency Notes.

[In lakhs of rupees.

	1901-1902.	1902-1903.	1903-1904.	1904-1905. (11 months).
STATEMENT I.				
Average	30,03	33,74	36,41	39,20
Maximum	31,86	35,72	38,21	42,52
Minimum	27,68	31,25	33,94	36,11
STATEMENT II.				
Average	23,16	25,74	28,70	30,65
Maximum	24,40	27,35	30,30	31,82
Minimum	22,39	23,93	27,44	29,63

Government Balances with the Presidency Banks.

[In thousands of rupees.]

	1900.	1901.	1902.	1903.	1904.	1905.
January	2,48,75	2,64,54	2,85,89	3,07,63	2,69,52	2,92,99
February	2,56,23	2,86,73	2,97,16	3,32,02	2,91,84	3,00,50
March	2,79,18	3,15,79	3,11,24	3,36,91	3,26,74	...
December . . .	2,48,90	2,82,02	3,05,84	2,79,07	3,01,32	...

The note circulation has continued to expand in a satisfactory manner, thus affording further justification for the decision to increase the currency investment by 2 crores, to which effect has this day been given by legislation.

69. It was hoped that by this time two other measures would have been added to the Statute Book, *viz.*, one to revise and re-enact the Indian Coinage Act of 1870, and the other to effect certain reforms in the law relating to the Presidency Banks. The former was, however, delayed in consequence of the necessity for consulting public opinion on the most important innovations which it embodied, *viz.*, the introduction of a nickel coin, and the substitution of bronze for copper in the subsidiary coinage. These measures have received general support, and have been approved by the Secretary of State; the Bill is now ready for introduction, and will be proceeded with shortly in the usual way. The Presidency Banks Bill has been delayed for other reasons, and it is not possible to make any announcement regarding it.

Universal five-rupee note.

70. By an Act passed in March 1903, five-rupee notes of any circle other than Burma were made legal tender throughout India (except in Burma) and encashable accordingly. There was considerable delay in obtaining the new note forms from England, and these did not reach this country till the summer of 1904. It does not seem to have been realised that in the meantime the new privileges attached to outstanding notes of the old pattern, and the issues of 1903-1904 show little change from those of previous years. Immediately on the issue of the new pattern, however, a rapid expansion of the circulation took place, as the following figures will show:—

Year.	Number of pieces issued. Monthly average. Gross.	Net.
1901-1902	1,19,397	9,655
1902-1903	1,31,059	7,029
1903-1904	1,50,462	9,425
1904-1905 (9 months)	2,30,242	32,558

These figures include all circles except Burma. The largest expansion took place in Bombay where five-rupee notes are always in greater demand than elsewhere.

71. The extent to which these notes are actually used for the purpose of remittance cannot be exactly determined. A record has, however, been kept of all issues from Currency offices in which parcels of 2,000 notes or more were taken avowedly for this purpose, and the following is a summary of the result:—

	R
1903-1904	3,05,000
1904-1905—	
May	1,86,000
June	4,66,000
July	6,99,000
August	3,53,000
September	40,000
October	85,000
November	45,000
December	7,32,000

So far, it cannot be said that the figures are embarrassing, but it will be necessary to watch the transactions closely and gain as much experience of them as possible before we can undertake to extend the privilege of universal encashment to any higher denominations.

72. The first pattern of the new note has been found unsatisfactory, and a fresh one has recently been approved in which great improvements have been introduced. Some months must still elapse before a supply can be expected to arrive.

Light-Weight Coin.

73. A matter which has received a good deal of attention during the past year is the treatment of light-weight rupees, and it may be of interest to explain briefly the origin of the present rules on the subject, the reasons which led Government to contemplate a modification of them, and the action which, in view of the representations of the banking public, it has now been decided to take.

74. The Indian Coinage Act of 1870 provides that when a genuine rupee, more than 2 per cent light, is tendered to certain classes of officers, the latter shall cut or break it, and either return it to the tenderer or, at the option of the latter, pay for it at the rate of one rupee per tola, subject always to the proviso that the shortage of weight is due to fair wear, and not to fraudulent maltreatment. If the shortage is due to the latter cause, the coin is to be cut and returned to the tenderer, who bears the loss. In other words, the cost of maintaining the integrity of the coinage is, by law, imposed upon the last holder of the coin.

75. In this respect the Indian law followed the law of England. The policy underlying the English law has, however, often been challenged, notably by Jevons, who maintained that the cost of preserving the coinage should be borne by the State, and effect has been given to his view to a large extent in the United Kingdom by the legislation of 1889 and 1891. Before this, however, India had shown the way. By rules issued in 1881, it was directed that Government officers should receive all genuine rupees at their full face value, however short in weight they might be, provided only that the shortage was not due to fraudulent treatment. The same provision was repeated in the later rules published in 1891, and these continued in force down to 1899, when the present rules were issued.

76. Between 1891 and 1899 two events had happened which had an important bearing on the matter. The first of these was the closing of the mints in 1893 and the transformation of the rupee into a token coin, whose value as bullion was different from and materially less than its nominal value. The effect of this was that, when a light-weight rupee was cut and returned to the tenderer, the loss devolving upon him was no longer merely proportionate to the loss of weight, but also extended to the whole difference between the bullion and the token value of the coin. In these circumstances, to enforce the law strictly as it stands, would have been a harsh measure, imposing very disproportionate loss on the last and possibly innocent holder of the coin. If, before this time, it was equitable for Government to protect the innocent holder against loss, it was still more necessary now.

77. The other event to which I have referred was the elaborate and skilful examination made in 1895 and 1896 by Colonel Baird, Master of the Calcutta Mint, of a very large number—exceeding 31 lakhs—of rupees, chiefly of the older issues of 1835

and 1840. Colonel Baird's investigations showed that the average legal life of a rupee—*i.e.*, the time during which it would circulate in ordinary course without losing more than 2 per cent of its weight—was slightly over 55 years: that the total amount of light-weight coin in the circulation was about 394 lakhs, or approximately 3 per cent of the whole (a rate which compares very favourably with that found to prevail in the United Kingdom): but that among the older coinages, the percentage was as high as 27·1 per cent in the issue of 1835, 19·3 per cent in the first issue of 1840, and 8·4 per cent in the second issue of 1840. On the other hand, the proportion of light-weight rupees among coinages later than 1873 was less than ½ per cent.

78. These researches for the first time placed it in the power of Government to give some instructions to its officers as to the amount of shortage which should be held to indicate fraudulent maltreatment of the coin. Full details as to the average shortage of the rupees found light were still wanting, but there appeared good grounds for believing that in no case had a loss of 10 grains, or 5·5 per cent in weight been caused merely by fair wear. To be on the safe side, therefore, it was decided to allow a tolerance of 11¼ grains, or 6¼ per cent, and to accept at full face value all genuine coins which were within that limit. Coins whose shortage exceeded 6¼ per cent were to be received at a proportionate discount up to a limit of 25 per cent short. If the shortage exceeded 25 per cent, it was considered that the holder must have been so careless as to deserve no consideration, and he was accordingly left to bear the whole loss due to the cutting of the coin. Rules to this effect were accordingly issued in 1899, and have been in force ever since.

79. I now come to the reasons which led the Government of India to contemplate the modification of these rules. In 1896, in connection with Colonel Baird's enquiries, Government had issued orders for the withdrawal from circulation of the rupees of 1835: and in 1901 and 1902 similar orders were issued for the withdrawal of the two issues of 1840. The amount of these issues in circulation was estimated at 2 crores and 20 crores respectively, and up to the 31st March 1904, the amounts withdrawn or held in the treasury pending recoinage were 2,52 and 14,11 lakhs respectively. These two issues include all rupees bearing date prior to 1862, *i.e.*, the whole of the older coinage outstanding, in which the percentage of light-weight coin was necessarily greatest. It followed that in the remainder of the circulation, all of which is of more recent date, both the number of light-weight coins and the degree of shortage due to fair wear must be substantially less than in 1899. Moreover, the enquiries initiated by Colonel Baird had been continued and systematized; and an attempt had been made to ascertain not merely the number of light coins in each year's issue, but also the degree of shortage in each case. The result of these enquiries was to indicate that not more than one in a thousand of the coins issued prior to 1873 has lost more than 4 per cent by honest wear, and that coins of later date have not lost so much as 2 per cent from the same cause.

80. For these reasons it seemed to Government that the rules issued in 1899 were needlessly liberal and even lax, and offered a premium on the practice of "sweating." It was accordingly proposed to revise them, and to reduce the tolerance from 6¼ per cent to 4 per cent, and the maximum limit of acceptance from 25 per cent to 10 per cent, with other subsidiary modifications for intermediate degrees of shortage.

81. These proposals were received with great disfavour in banking circles, and it was represented either that they would impose heavy loss on the banks, or that the latter would be compelled to use scales for the weighment of all coin tendered to them across the counter, a course which would very seriously hamper their business. In view of these representations, the matter has been fully re-examined by Government, and the decision we have arrived at is that the rules of 1899 shall be maintained unchanged for the present, but that we shall continue our examination of the coinage, and if it should hereafter be found that the present regulations have actually led to an increase of fraudulent maltreatment of the coinage, or have failed in a serious degree to preserve its integrity, they shall be subject to appropriate revision.

82. The reasons which have led us to this conclusion are the following:—In the first place, the number of coins examined since 1899, though considerable, is not yet sufficiently large to enable us to form an absolutely incontrovertible judgment of the loss due to fair wear. Our advisers do not think it probable that further researches will lead to any material modification of the calculations worked out last year; but inasmuch as the number of light coins received by the banks in the course of their business is reported to be greater than might have been expected according

to our estimates, it is expedient that the loss should be subjected to the fullest and widest possible test. Secondly, there is no tangible evidence that sweating is on the increase. The profits of this operation must now be less, and the chances of loss considerably greater, than when the mints were open; and the number of coins which are annually cut and returned or cut and paid for is so small a proportion of the total number of light coins actually in circulation, and is so liable to fluctuate from extraneous causes, that no safe inference can be drawn therefrom at present. Thirdly, in France, where the five-franc piece is a token coin like the rupee of unlimited legal tender, it is not the practice to refuse or cut them, whatever their weight, unless they show signs of fraudulent reduction. Lastly, it is certainly impossible for an ordinary person to detect so small a shortage as 4 per cent in weight without the aid of scales. And in the circumstances of the Indian currency, a general resort to weighment is out of the question. In the United Kingdom it was estimated a few years ago that the number of sovereigns in circulation was 80 millions. In India, the number of rupees has been similarly estimated at 1,300 millions, or 16 times as many. In the former country weighment in small parcels, if not of individual coins, may be practicable: but in the latter it would involve intolerable inconvenience. It must also be borne in mind that in India cash transactions form a far more important part of the monetary business than in England. Moreover, the penalty devolving on the holder of a cut coin is far heavier in India than in England. Under the English Statute of 1891, a tolerance of 3 grains, or about 2½ per cent in weight, is permitted. The loss on a sovereign which is just over this limit is, therefore, about *6d.* In India, under the present rules, we pay 14 annas for a rupee which has lost just over 6¼ per cent, and the loss is therefore *2d.* in the rupee.

83. In giving effect to the decision which is set forth above the Government will look for the co-operation of the commercial public, and in particular of the banks, in their efforts to maintain the purity of the coinage without resort to stricter rules than those now in force. If it should be found that these are not effectual, Government reserve to themselves full discretion to reopen the question: but no measures of the kind will be taken until those interested have been placed in possession of the facts and had an opportunity of expressing their opinions.

E. N. BAKER.

March 22, 1905.

PART II.

BEING A MEMORANDUM BY THE FINANCIAL SECRETARY EXAMINING THE DETAILS OF THE ACCOUNTS AND ESTIMATES.

Section I.—The Accounts of 1903-1904.

1903-1904. General Result of Accounts.

84. The Accounts of the year show a surplus of £2,996,400, being better by £285,200 than the surplus of £2,711,200 anticipated in the Revised Estimates framed in March last.

85. The variations between the figures finally entering into the Accounts and those taken in the Budget and Revised Estimates of the year are fully explained in the Appropriation Report published in the *Gazette of India* of the 11th instant.

1903-1904. Statement of the gross figures.

86. The following is a general comparison of the Revised Estimates with the Accounts of the year :—

	Revised.	Accounts.	Accounts, better.	Accounts, worse.
REVENUE.	£	£	£	£
India	82,348,100	83,009,411	661,311	...
England	719,700	746,744	27,044	...
TOTAL .	83,067,800	83,756,155	688,355	...
EXPENDITURE.				
India—				
Imperial, Provincial, and Local	60,947,900	61,418,022	...	470,122
Adjustment of Provincial and Local Surplus or Deficit .	1,201,200	1,195,259	5,941	...
NET .	62,149,100	62,613,281	...	464,181
England	18,207,500	18,146,474	61,026	...
TOTAL .	80,356,600	80,759,755	...	403,155
SURPLUS .	2,711,200	2,996,400	285,200	...

1903-1904. General Remarks.

87. Both revenue and expenditure were higher in India than the amounts taken in the Revised Estimate, the net improvement being £191,189. In the Imperial Section of the accounts, there was an improvement of £197,130, while the Provincial and Local Section was worse by £5,941. The latter amount does not affect the surplus of the year. In England there was an improvement both in Revenue and Expenditure, the total being £88,070.

1903-1904. Revenue in India.

88. The more important items which contributed to the increase of £661,311 in revenue in India were Salt (£90,465), Excise (£54,596), Customs (£36,798), Forests (£43,216), Interest (£70,074), Mint (£172,517), Marine (£31,490), and Railways (£118,414); while there was a falling-off under Land Revenue (including that due to Irrigation) of £59,673, besides smaller sums under other heads. The increase under Salt was fairly distributed, but was highest in Northern India and Bombay: that under Excise occurred chiefly in Burma, Bengal, Madras, and Bombay. The increase under Customs was largest under import duty on liquors, and on cotton and other manufactures.

89. The improvement under Forests arises from larger outturn of timber in Bombay and Burma, while that under Interest is chiefly due to an advance payment by the Bombay Port Trust. The improvement under Mint was due to larger coinage of silver and was, as usual, counterbalanced by a corresponding increase in expenditure by reason of the transfer of the profit on coinage to the

Gold Reserve Fund. Under Marine there was an increase in pilotage receipts, and in recoveries in connection with the fitting of transports for Somaliland and the employment of Royal Indian Marine vessels on Imperial service. The larger railway earnings were contributed mainly by the East Indian, Bengal-Nagpur, North Western, Great Indian Peninsula, and the Bengal and North-Western Railways. The falling off in Land Revenue occurred chiefly in Assam, in consequence of the postponement of date of kist payments and the remission of old arrears.

1903-1904. Expenditure in India.

90. The excess expenditure in India, amounting to £470,122, was made up of increases under a number of heads of which the most important were £167,489 under Mint, representing payment of larger profits to the Gold Reserve Fund; £122,358 under Working Expenses of State Railways consequent upon improved earnings; £30,142 and £21,294 under Police and Marine, respectively; £38,908 under Miscellaneous, due chiefly to further remissions of famine advances in Bombay; £60,028 under Civil Works; and £50,093 under Army.

1903-1904. Revenue and Expenditure in England.

91. The increase in the revenue in England was obtained chiefly from the sale of torpedo boat defence vessels to the Admiralty, a transaction which took place after the Revised Estimates had been framed. There were also increased receipts from interest on the invested cash balances, and from fines and penalties incurred by contractors in providing stores. The saving in expenditure occurred chiefly under Army and was due to the refund of £90,204 by the War Office in respect of payments made in 1902-1903 on account of British troops serving in India. This was partially counterbalanced by larger expenditure on clothing and ordnance stores, to the extent of £27,956 and £18,270, respectively.

Section II.—The Revised Estimate of 1904-1905.

1904-1905. Statement of the gross figures.

92. The following is a general comparison of the Budget Estimate with the Revised Estimate of 1904-1905:—

	Budget.	Revised.	Revised, better.	Revised, worse.
REVENUE.	£	£	£	£
India	79,601,100	84,028,400	4,427,300	...
England	547,500	670,700	123,200	...
TOTAL	80,148,600	84,699,100	4,550,500	...
EXPENDITURE.				
India—				
Imperial, Provincial, and Local	61,563,300	61,766,000	...	202,700
Adjustment of Provincial and Local Surplus or Deficit	– 1,316,800	—24,100	...	1,292,700
NET .	60,246,500	61,741,900	...	1,495,400
England	18,983,400	19,471,700	...	488,300
TOTAL .	79,229,900	81,213,600	...	1,983,700
SURPLUS .	918,700	3,485,500	2,566,800	...

1904-1905. General Remarks. Increase of Revenue.

93. The predominant feature of the year is the continued development of the revenue in almost all important branches outside Land Revenue, where there is a decrease owing to partial failure of the rains in Madras and Bombay and to failure of the *kharif* crop in Bundelkhand. The receipts from Salt, Stamps, Excise, Customs and Forest have all expanded beyond expectation, but by far the largest improvement has occurred under Opium and Railways. The total Opium receipts exceed the Budget Estimate by more than 163 lakhs. The price of Bengal opium was unexpectedly high throughout the year, the average price obtained at the monthly sales being R1,587 per chest against R1,250

assumed in the Budget. Railway traffic receipts have also expanded very largely, owing to bumper wheat crops in the Punjab and exceptionally good traffic on most of the important lines in cotton, grain, seeds and coal. The total increase in railway receipts is about 357 lakhs.

94. A considerable part of the additional revenue thus obtained has been devoted to meet extra expenditure required for the reorganisation of the army, more than a crore of rupees having been spent on this account during the year, in addition to £500,000 allotted for the purchase of new artillery. Provision for this last amount was made in the Budget Estimate in England as ordinary army expenditure, but the charge has now been shown under reorganisation. The cost of the Tibet expedition has also exceeded the Budget Estimate by R57,00,000. A crore of rupees (50 lakhs to each province) has been assigned to the Local Governments of Bombay and the Punjab to enable them to start, under favourable conditions, on the new settlements made with them. Similar grants were, it will be remembered, assigned to Madras, Bengal, the United Provinces and Assam, in connection with the settlements made with these Provinces in 1903-1904. *1904-1905. Special Expenditure.*

95. These items of special expenditure, and other special assignments to Provincial revenues, aggregate 2⅝ crores of rupees and, after meeting them, the Revised Estimates show a surplus of £3,485,500 or R5,22,82,000, against £918,700 (R1,37,80,000) in the Budget.

96. Comparison of the Budget and Revised Estimates is now no longer disturbed by the profits on rupee coinage. Formerly these receipts, the amount of which can obviously not be foreseen, swelled the receipt figures on one side and those of expenditure on the other, being entered under the latter head as for credit to the Gold Reserve Fund. With effect from 1904-1905, these transactions have been confined to the more appropriate head of "deposits and advances," and cease to load the accounts of current revenue and expenditure with entries which were in that connection merely nominal. *1904-1905. Change in system of exhibiting profits on coinage.*

97. In England there is an improvement in the revenue of £123,200, but the expenditure has exceeded the Budget Estimate by £488,300, the net result being thus worse than the Budget by £365,100. In India, both revenue and expenditure are higher than the amounts taken in the Budget Estimate, the net improvement being £4,224,600. From this must be deducted £1,292,700 which appertains to the Provincial and Local Section, and consequently does not affect the surplus of the year. The net betterment under Imperial revenues is thus £2,931,900. This improvement in India, less the net excess expenditure of £365,100 in England, gives the net increase of £2,566,800 in the surplus of the year shown in the table above. *1904-1905. Net results under Revenue and Expenditure in England and India.*

98. As above stated, the revenue in England exceeds the Budget Estimate by £123,200. Of this, £120,000 is obtained from the temporary investment of part of the cash balances at rates of interest higher than estimated. Under Army Receipts there is an increase of £11,600 on account of the trooping service, and of £11,900 in the value of articles in possession of regiments on their transfer from the Indian to the British establishment. On the other hand, there is a decrease of £21,500 under Marine. The Budget Estimate provided £26,000 for the sale-proceeds of torpedo boat defence vessels; but as observed in paragraph 91, the sale of these vessels was effected in the previous year. *1904-1905. Revenue in England.*

99. The expenditure in England exceeds the Budget Estimate by £488,300. The discount on the India 3 per cent stock for £2,500,000 issued during the year involved a charge under Interest of £107,200 for which no provision was made in the Budget. On the other hand, there is a decrease of £57,200 in Interest on India Bills, due partly to £1,500,000 of Bills having been discharged and not replaced, and partly to a lower estimate of the rate of interest on replacements. The charges for Stationery and Printing, and Military Works Stores are in excess by £39,300 and £34,300, respectively. Under Miscellaneous there is an excess of £40,200, chiefly on the value of stores lost in transit to India, mainly owing to the loss of the *Den of Seaton*. Under Army, the Reorganisation expenditure amounts to £700,000, consisting of about £540,000 on account of ordnance stores, including new artillery for which £500,000 was provided in the Budget as ordinary military expenditure; £10,000 for medical *1904-1905. Expenditure in England.*

stores; and £150,000 under Supply and Transport. There is also an increase of £88,600 in the payments to the War Office, caused chiefly by the refund of £90,204 referred to in paragraph 91 having been received in 1903-1904, instead of in 1904-1905 as anticipated. Payments on account of furlough pay and allowances, and the Indian trooping service have exceeded the Budget Estimates by £55,000 and £45,200, respectively. There is also an increase of £18,000 in the Miscellaneous military expenditure. On the other hand, there are savings of £30,200 and £50,000 on the amounts provided in the Budget Estimate for the Telegraph Department and Special Defence Works, respectively. The Civil furlough and absentee allowances have also fallen short of the estimate by £35,900.

1904-1905. Decrease in Revenue in India.

100. The only important decrease in revenue in India is one of R97,92,000 under Land Revenue, including that due to Irrigation. As already mentioned, this has occurred chiefly in Madras and Bombay, owing to insufficient rainfall in certain districts, and to a smaller extent in the United Provinces by reason of the failure of the *kharif* crop over large areas in Bundelkhand. The serious damage caused to the crops in the United Provinces by the recent frosts will not materially affect the revenue realisable in the current financial year. The falling off of Land Revenue in the provinces above mentioned has been partially counterbalanced by improvements in Burma and the Punjab owing to favourable agricultural conditions.

1904-1905. Increase of Revenue in India.

101. Under almost all other heads there is improvement, the more important items being—

	R
Opium	1,63,34,000
Salt	32,75,000
Stamps	15,88,000
Excise	37,79,000
Customs	66,62,000
Forest	19,93,000
Post Office	14,32,000
Telegraph	8,07,000
Marine	13,88,000
State Railways—Gross Receipts	3,41,10,000
Guaranteed Companies—Net Traffic Receipts	15,80,000
Irrigation, Major Works—Direct Receipts	10,27,000
Civil Works	7,56,000
Army Receipts	5,95,000

1904-1905. Opium Revenue.

102. Of the increase of R1,63,34,000 in Opium revenue, R1,61,82,000 has occurred in Bengal and R1,00,000 in Bombay. The quantity of Bengal opium sold was the same as taken in the Budget Estimate, *viz.*, 48,000 chests, but the average price realised has been R1,587 instead of R1,250. In Bombay there has been a falling off in the exports of Malwa opium, and the number of chests on which duty is paid is now estimated at 19,370, against 22,920 in the Budget. The loss due to this has, however, been more than made up by the increase of the duty from R500 to R600 per chest.

1904-1905. Salt Revenue.

103. The reduction in the rate of the salt duty with effect from to-day (paragraph 126) is expected to involve a loss of revenue of R6,00,000 in the current year; but for the year as a whole there is an increase of R32,75,000 under Salt by reason of larger consumption. The increase is most marked in Bombay (R15,00,000), and Madras (R13,50,000).

1904-1905. Stamp Revenue.

104. Stamp revenue has also grown in all provinces, the largest increase being in Bengal (R6,00,000), chiefly from the sale of court-fee stamps.

1904-1905. Excise Revenue.

105. The improvement in Excise revenue has exceeded the Budget anticipations in all provinces except Burma where, owing to the date of payment of certain instalments of vend fees having been altered from March to April, the Revised is less than the Budget Estimate by R3,50,000. Madras and Bombay show the largest increase (R11,00,000 and R12,50,000), and are followed by Berar and the Central Provinces with R4,70,000 and R4,50,000, respectively.

1904-1905. Customs Revenue.

106. The remarkable increase in Customs revenue has been obtained chiefly under the following heads, the only important decrease being in the imports of liquors:—

Increase in Receipts.

	R
Import Duty—	
Cotton manufactures	22,58,000
Manufactured articles	9,50,000
Petroleum	5,00,000
Sugar (ordinary duty)	2,50,000
Silver	4,25,000
Other metals and manufactures of metals . . .	1,00,000
Articles of food and drink (excluding sugar) . .	2,30,000
Export Duty on rice	18,00,000
Excise Duty on cotton goods	1,50,000

Decrease in Receipts.

Liquors	1,40,000

The increase has been contributed by all the maritime provinces with the exception of Madras, where there has been a falling-off in the exports of rice owing to the unfavourable agricultural conditions now prevailing there. By far the largest increase has been obtained from cotton goods, the import of which has been stimulated by an abundant American cotton crop, and an increase in the demand in India in consequence of the depletion of stocks in the previous year (when the price of the raw material was high) and the general prosperity of the country. The increase under manufactured articles is chiefly in silk and woollen goods; apparel, including haberdashery; glassware; and paper. There has been a large increase in the imports of kerosine oil from Sumatra and Borneo, while the imports of the Russian product have fallen off. The receipts from petroleum would have been much larger but for [illegible] the consignment of Burma oil to Calcutta. The increased imports of sugar come chiefly from Austria-Hungary and Java. The large imports of silver noticed last year continue to increase: the receipts from the duty under this head have risen from R13,34,953 in 1900-1901 to R43,50,000 (Revised Estimate) in the current year. The exports of rice have exceeded those of 1902-1903 which were previously the largest on record. The last crop in Burma was exceptionally heavy, and large quantities have been imported by Japan. There has also been a considerable increase in the exports to Austria-Hungary, Ceylon and Arabia. The imports of liquors have also exceeded those of 1903-1904, but not to the extent anticipated.

1904-1905. Forest Revenue.

107. The Forest receipts show an improvement in every province, the largest increase being in Burma (R6,50,000). In this province the revenue has been growing steadily since 1901-1902, having risen from R58,73,938 in that year to R84,50,000 in the present revised estimate. The increase in the current year is attributed partly to favourable conditions for floating timber to the coast, and partly to the high market price of teak timber.

1904-1905. Post Office Revenue.

108. The growth of Post Office receipts during the year is the largest on record. The Budget provided for a falling-off in the receipts from mail cart and tonga service in consequence of the opening of the Simla-Kalka Railway, and in the receipts from newspapers and foreign parcels owing to a reduction in the rates; and for a moderate increase under other heads. The actual receipts are, however, now expected to exceed the Budget Estimate by R14,32,000.

1904-1905. Telegraph Revenue.

109. The increase under Telegraphs is mainly due to enhanced inland traffic consequent on the reduction in the charges for telegrams effected in January 1904, and to India's share of an increased foreign traffic in consequence of the Russo-Japanese war.

1904-1905. Marine Receipts.

110. Recoveries from the Imperial Government on account of the employment of Royal Indian Marine vessels for Imperial purposes in connection with Somaliland, China, etc., have led to a large increase in the Marine Receipts.

1904-1905. State Railways, Gross and Net Traffic Receipts and Guaranteed Railways (Net Traffic Receipts).

111. In 1903-1904 there was a large improvement in the earnings of nearly all the more important railway systems, due mainly to exceptionally heavy grain traffic, notably on the North-Western Railway. In the Budget Estimate of 1904-1905 provision was made for a recovery on the backward lines, for expansion of traffic on recently opened extensions, and for increased traffic on the additional mileage to be opened during the year. Allowance was, however, made for a considerable falling-off in the earnings of the North-Western Railway, as it was not safe to anticipate that the exceptionally heavy wheat traffic of the previous year would continue. The net improvement under earnings provided for in the Budget was thus small. The wheat traffic of the North-Western Railway has, however, again proved unusually heavy, and the traffic on most of the other large systems has continued exceptionally favourable. The gross traffic receipts of State Railways have thus exceeded the Budget Estimates by R3,41,10,000. The working expenses are also in excess by R78,38,000, chiefly in consequence of charges for working the increased traffic, and increased outlay on maintenance, renewals of permanent-way, and rolling-stock, and repairs to flood damages. There is thus a net increase of R2,62,72,000 to which must be added an enhancement of R15,80,000 under the net traffic receipts of Guaranteed Companies, *viz.*, the Bombay, Baroda and Central India, and the Madras Railways. The more important increases over the Budget under State Railways are as follows:—

	INCREASE +	DECREASE —	
	Receipts.	Working Expenses.	Net Receipts.
	R	R	R
North Western Railway .	+1,60,00,000	+25,00,000	+1,35,00,000
East Indian Railway . .	+58,00,000	+7,00,000	+51,00,000
Great Indian Peninsula Railway	+27,00,000	+5,50,000	+21,50,000
Bengal-Nagpur Railway .	+18,00,000	+5,00,000	+13,00,000
Rajputana-Malwa Railway .	+10,00,000	—2,00,000	+12,00,000

1904-1905. Irrigation—Major Works—Direct Receipts.

[illegible] The increase in Irrigation, Major Works, (Direct Receipts) occurs primarily in the Punjab (R5,19,000) and is due to an extension of cultivation under the Chenab and other canal systems. The next largest increase (R3,68,000) is in the United Provinces, by reason of a favourable *rabi* season.

1904-1905. Civil Works Receipts.

113. Under Civil Works, there is an increase in most of the provinces in the receipts from sale of houses, lands and produce, and tolls and ferries.

1904-1905. Army Receipts.

114. The increase under Army receipts in India is chiefly due to larger realisations from sale of malt liquor, supplies of mules to Native States, and cultivation of grass; to greater demand for medical stores by civil institutions; to abnormal sale of unserviceable ordnance stores; and to contributions towards pensions of native soldiers lent for Imperial Service. These increases are partly counterbalanced by the credits given to His Majesty's Government on account of the value of European stores returned from China and Somaliland.

1904-1905. Increases of expenditure in India.

115. The important increases of expenditure in India are:—

		R
Reduction or Avoidance of Debt		14,56,000
State Railways, Working Expenses		78,38,000
Irrigation, Major Works, Working Expenses . . .		7,83,000
Irrigation, Minor Works, and Navigation . . .		8,76,000
Army Services	35,69,000	
„ Reorganisation	73,73,000	
		1,09,42,000

The increase in the working expenses of State Railways has been explained in paragraph 111.

1904-1905. Reduction of Debt.

116. Provision was made in the Budget for the full amount of the Famine Insurance Grant of R1,50,00,000; but out of this R11,04,000, on account of the excess of interest charges over net receipts of the Bengal-Nagpur and Indian

Midland Railways, was shown against the Railway Revenue Account, and only the balance of R1,38,96,000 was shown against the section "Famine Relief and Insurance." It has now been decided to discontinue the practice of charging to this grant the excess of interest over net receipts on account of the two railways above mentioned, and the Revised Estimate accordingly shows the full amount of R1,50,00,000 against the Famine Relief and Insurance section. Of the R11,04,000 thus transferred, R1,32,000 is expected to be required in Bombay for famine relief works, but on the other hand there have been savings of R2,52,000 and R2,32,000 on the grants for the construction of Protective Railways and Irrigation Works: the net increase of R14,56,000 appears as an excess charge under the head "Reduction or Avoidance of Debt."

1904-1905. Irrigation Major Works, Working Expenses.

117. Of the increase of R7,83,000 under Irrigation, Major Works, (Working Expenses) R7,10,000 occurs in the Punjab, and is due partly to the construction of some urgent works which were not anticipated at the time the Budget was framed, and partly to a smaller expenditure under 49.—Irrigation, Capital Expenditure, having necessitated the debit to the former head of a larger share of establishment charges.

Minor Works and Navigation.

The increase under Minor Works, and Navigation occurs chiefly in Madras and Bengal, and is due to additional works undertaken in these provinces.

1904-1905. Army Expenditure.

118. Army expenditure is in excess of the Budget Estimate by R1,09,42,000, namely, R35,69,000 under ordinary expenditure and R73,73,000 on account of the scheme for the redistribution and reorganisation of the army. The Tibet Mission has cost R57,00,000 in excess of the Budget Estimate of R36,00,000. The Aden Delimitation and the Seistan Boundary Commissions have likewise cost, together, about 5½ lakhs in excess of Budget provision. There are a number of excesses under other heads also; but these have been more than counterbalanced by savings in consequence of the absence of troops in China and Somaliland and other causes. The more important increases and decreases are as follows:—

Increases.

Tibet Mission	57,00,000
Aden Delimitation Commission	4,01,000
Seistan Boundary Commission	1,55,000
Excess strength of British troops in India	7,50,000
Excess charges for conveyance of troops and stores	3,34,000
Net cost of local stores returned from Somaliland and China	2,15,000
Freight, fittings, etc., of the S. S. *Malta* for conveyance of troops to England	3,39,000
Formation of the 2/6th and 2/9th Gurkha Rifles	1,40,000
Purchase and freight of mules bought from the Imperial Government in Somaliland	3,69,000
Reorganisation	73,73,000

Decreases.

Savings in pay and other charges of troops absent in China	7,34,000
Ditto ditto Somaliland	7,93,000
Charges for service pay	3,75,000
Expenditure on food supplies	15,00,000
Charges for purchase of remounts	3,50,000
Charges under Army and Garrison staff, Clothing, and Ordnance	5,00,000
Lapses on special grants	10,11,000

1904-1905. Decreases in Expenditure in India.

119. Under almost all the remaining major heads of importance, there are savings on the Budget Estimate. The most noticeable of these are as follows :—

	R
Land Revenue	18,97,000
Opium	4,99,000
Telegraph	7,86,000
Mint	17,75,000
Courts of Law	4,98,000
Jails	8,30,000
Education	13,66,000
Medical	7,23,000
Military Works	15,84,000
Civil Works	35,18,000
Special Defences	8,82,000

1904-1905. Land Revenue, Courts of Law, Jails, Education, and Medical Expenditure.

120. The savings under Land Revenue, Courts of Law, Jails, Education and Medical occurred in almost all the provinces and are, as usual, due to the provision made in the Budget for salaries and other charges having proved larger than required, and to the non-utilisation of the allotments for a number of new schemes. Under *Land Revenue* the largest savings have occurred in the allotments for Survey and Settlements in Bengal, the United Provinces and Madras. The grants for increase of pay of ministerial establishments, and for additional Deputy Collectors and Sub-Deputy Collectors, in Bengal, and for improvement of the kanungo and patwari establishments in the United Provinces, have also not been utilised. There is, on the other hand, an excess in Bombay, due to additional charges for destruction of locusts. The largest savings under *Jails* are in the charges of the Port Blair Settlement, and in the Punjab, where the proposed Mung Rasul jail has not been opened during the year, and the allotment for wool spinning machinery in the Montgomery jail has not been utilised. In Bengal there is an increase owing to the larger purchase of raw material for oil manufacture. The savings under *Education* are mainly accounted for by provision for additional establishments, and for grants-in-aid not [illegible]ked up to. Under *Medical*, there is a saving of R1,59,000 on plague expenditure in Bengal, while R1,00,000 out of the allotment for plague expenditure in the United Provinces has been granted to District Boards for cleansing towns and villages, and is now shown under Civil Works. In some provinces, too, the expenditure on account of the increased pay of Indian Medical Service Officers in civil employ, sanctioned by the Secretary of State with effect from 1st April 1904, had been over-estimated, while in Madras this provision has had to be increased and additional expenditure has been incurred in connection with plague.

1904-1905. Opium and Telegraph Expenditure.

121. The decrease under Opium is due to over-estimate of expenses of production, and that under Telegraphs to short outlay on repairs of lines and to smaller expenditure on the Central Persia line.

1904-1905. Mint transactions.

122. The decrease under Mint expenditure is nominal and is due to the change of procedure referred to in paragraph 96. In the Budget of the current year provision was made for the profits on the coinage of silver already purchased, and for a corresponding entry on the expenditure side for payment to the Gold Reserve Fund. Under the present procedure these transactions have been shown under "Deposits and Advances" in the first instance. The Mints are, however, credited with two per cent, representing the cost of coinage, on the silver thus coined. There has been larger coinage of rupees, the percentage charge on which has made good a considerable part of the deficiency in the receipts due to the change in the system of accounts. The coinage of dollars for the Straits Settlements has also been much larger than provided for in the Budget and has brought in an additional revenue of R1,37,000. The gain on copper coinage also exceeds the Budget Estimate by R2,00,000.

1904-1905. Military Works and Special Defence Works Expenditure.

123. The decreases under Military Works and Special Defence works represent portions of the grant which it will not be possible to utilise in the current year.

124. Under Civil Works, the Budget provided for an expenditure of ₨20,00,000 for the extension and improvement of Simla against the special grant of that amount given from Imperial revenues in 1903-1904, but only ₨1,25,000 is likely to be spent in the current year. The Budget also provided for the expenditure of special grants to the Local Governments for a variety of objects, as explained in paragraphs 223—225 of the last Financial Statement, some of which have not been utilised in the current year. *1904-1905. Civil Works Expenditure.*

Section III.—The Budget Estimate of 1905-1906.

125. The following is a general comparison of the Budget Estimate of 1905-1906 with that of 1904-1905:— *1905-1906. Statement of Gross figures.*

	1904-1905.	1905-1906.	1905-1906, better.	1905-1906, worse.
REVENUE.	£	£	£	£
India	79,601,100	82,862,700	3,261,600	...
England	547,500	570,300	22,800	...
TOTAL .	80,148,600	83,433,000	3,284,400	...
EXPENDITURE.				
India—				
Imperial, Provincial and Local .	61,563,300	64,066,400	...	2,503,100
Adjustment of Provincial and Local Surplus and Deficit .	—1,316,800	—1,370,300	53,500	...
NET .	60,246,500	62,696,100	...	2,449,600
England	18,983,400	19,833,100	...	849,700
TOTAL .	79,229,900	82,529,200	[illegible]	[illegible]
SURPLUS .	918,700	903,800	...	14,900

126. The above figures allow for the reduction of taxation, and the special expenditure on measures of administrative reform and economic development, referred to in Part I of the Financial Statement, *viz.*— *1905-1906. Remission of taxation, and special allotments for measures of administrative reform and economic development.*

	Estimated cost.
	₨
1. Reduction of the salt duty, except in Burma and on Kohat salt, by eight annas a maund with effect from the 22nd March 1905. This is estimated to cost ₨6,00,000 in the current year and 183 lakhs in 1905-1906	1,83,00,000
This makes the duty on salt ₨1-8-0 per maund throughout India outside Burma where it is ₨1. The only exception is in regard to salt produced in the small State of Mandi in the Punjab. Under special arrangements with the Raja, the duty on this salt, which is taxed at a low rate, s increased or decreased in accordance with changes in the general salt duty in British India to the extent of half an anna for every 2½ annas of British duty. The duty on Mandi salt will accordingly be reduced from 6 annas a maund, its former figure, to 4½ annas a maund with reference to the reduction now announced.	
Carried over .	1,83,00,000

	Estimated cost. R
Brought forward .	1,83,00,000
2. Remission of the so-called famine cesses levied in the United Provinces, the Punjab, the former Punjab Districts now appertaining to the North-West Frontier Province and the Central Provinces . . .	22,65,000
As the receipts from the cesses with the exception of those in the North-West Frontier Province are Provincial, compensatory assignments have been made to the Local Governments concerned through the adjusting head of Land Revenue.	
3. Reduction in Postal charges, the letter-weight carried for half an anna being raised from half to three-fourths of a tola	7,00,000
4. Assignments to Local Governments towards the re-organisation of their police, in accordance with the recommendations of the Police Commission . .	50,00,000
5. Permanent additions to Provincial Revenues for expenditure on primary education	35,00,000
6. Additional grants for the purposes of expenditure on agricultural development	20,00,000
These are at present shown in lump in the Imperial section of the Budget, but will hereafter be distributed among the Provinces	
7. Grants-in-aid to District and Local Boards, to the extent approximately of 25 per cent of their receipts from cesses levied on land	56,53,000
These grants will be paid by the Provincial Governments, who accordingly receive compensatory contributions from Imperial revenues. The gradual increase required will, however, be met out of their growing revenues by Local Governments which have definite financial settlements. The object of these grants is to enable the Boards to provide more efficiently for local needs, and especially for the improvement of road communications.	
	3,74,18,000

But for these special measures the surplus of 1905-1906 would be about £3,398,000, while the revenue would be £84,850,700, against £80,148,600 in the Budget, and £84,699,100 in the Revised Estimate of 1904-1905.

1905-1906. General Results.

127. After allowing for these important remissions of taxation, and measures for the improvement of the administration and of the material welfare of the country, the Budget Estimate of next year shows, as above mentioned, a surplus of £903,800, against £918,700 estimated for the current year in March last. The total revenue in India is £3,261,600 better, and the total expenditure £2,503,100 worse; but as £53,500 of the latter amount will be met from Provincial and Local Balances, the net improvement in the Imperial section of the accounts is £3,261,600—2,503,100+53,500=£812,000. In England revenue is better by £22,800 and expenditure worse by £849,700, the net deterioration being £826,900. Deducting from this the improvement of £812,000 in the Imperial section in India, we get the net decrease of £14,900 compared with the surplus in the Budget Estimate of the current year.

1905-1906. Revenue in England.

128. As compared with the current year's Budget, the estimate of revenue in England shows decreases of £26,000 under Marine and £33,500 under Army, while there is an increase of £48,000 under Interest. Under Marine, the Budget of the current year provided for a special receipt of £26,000 on account of the sale of torpedo boat defence vessels referred to in paragraphs 91 and 98. The decrease under Army is chiefly in receipts on account of the Indian trooping service. The increase under Interest accrues on the investment of cash balances, the sums available for investment being expected to be larger, and also on the investment in sterling securities of a part of the currency reserve in accordance with the Act just passed.

1905-1906. Expenditure in England.

129. The estimate of expenditure in England exceeds the Budget Estimate of the current year by £849,700. The more important variations are as follows:—

		£
Increases—		
Telegraph		64,700
Mint		30,700
Interest on State Railways		18,000
Interest chargeable against Companies on Advances		40,600
Interest on Capital deposited by Companies		75,800
Army Reorganisation	1,635,600	
Less—Decrease shown under ordinary Army charges	919,900	
		715,700
Special Defence Works		25,000
Decreases—		
Interest		66,800
Post Office		30,800
Protective Railways		23,500

1905-1906. Variations in Expenditure in England as compared with the Budget for the current year.

130. The increases under Telegraph, Mint and Special Defences are in the charges for stores for India. Under State Railways—Interest on Debt, the increase is accounted for by the interest payable, between the 2nd January and 31st March 1906, on the debentures of the Bombay, Baroda and Central India Railway, the liability for which will be assumed by the Secretary of State on the purchase of the Railway. Additional advances made to the Great Indian Peninsula, the Bombay, Baroda and Central India, and the Bengal Nagpur Railways under Act 51, Vict., c. 5, will lead to larger charges under the head 'State Railways—Interest chargeable against Companies on Advances.' The interest on additional capital raised by the East Indian and Bengal Nagpur Railways accounts chiefly for the increase under 'State Railways—Interest on Capital deposited by Companies.' Under ordinary Army Services there is an increase of £90,000 in the payments to the War Office, as the special refund referred to in paragraphs 91 and 99 was provided for in the Budget Estimate of 1904-1905: there is also an increase of £23,000 in the payments of furlough and other allowances. On the other hand, there is a decrease of £1,010,300, chiefly under ordnance [illegible] mainly to the cost of new artillery, which was provided for in the Budget Estimate of 1904-1905 as ordinary expenditure, being shewn in the estimates of next year under the head 'Reorganisation.' The principal items of expenditure provided under 'Reorganisation' are—

	£
Rearmament of field and horse artillery	868,700
Increase of reserves of artillery ammunition	144,800
Increase of reserves of small arm ammunition	219,800

The Budget Estimate for 1904-1905 under Post Office included £48,000 on account of arrears of previous years due under the postal arrangements with His Majesty's Treasury: no such provision is necessary in the estimate for next year. The decrease under Protective Railways is chiefly in the cost of stores required for India. Under Interest provision was made in the Budget of the current year for the replacement of India Bills for £2,000,000; but £1,500,000 of these have been discharged and £500,000 are intended to be paid off next year. No provision has accordingly been made next year for interest on temporary debt.

1905-1906. Decrease in Revenue in India as compared with the Budget for the current year.

131. The only heads of revenue in India in which an appreciable falling-off is expected as compared with the Budget Estimate for the current year are—

	R	
Land Revenue—Ordinary	—18,43,000	
Less „ Due to Irrigation	+4,71,000	
		13,72,000
Salt		1,31,00,000
Provincial Rates		8,14,000
Mint		13,58,000
Guaranteed Companies—Net Traffic Receipts		13,25,000

1905-1906. Salt Revenue and Provincial Rates.

132. The falling-off under Salt and Provincial Rates is due to the remission of taxation referred to in paragraph 126: otherwise these heads would have shown increases of R52,00,000 and R14,51,000, respectively. There has been a remarkable increase in the consumption of salt in the last three years, and the

reduction in the rate of duty is expected to stimulate it still further. Under Provincial Rates the increase is largest in Bengal, owing to the revaluation of the road and public works cesses in some districts; and (apart from the elimination of the famine cess) in the Punjab, owing to extension of cultivation.

1905-1906. Land Revenue including portion due to Irrigation.

133. The serious damage done to the *rabi* crops by the recent untimely frosts in the United Provinces will necessitate remissions and suspensions of land revenue there, which are estimated at 50 lakhs. In the Punjab and the Central Provinces, too, agricultural prospects are less favourable than they were last year; and in Bombay receipts will be considerably affected by the failure of the rains in Gujerat last autumn. The falling-off in these Provinces is estimated at about 65 lakhs. There are, however, partially counterbalancing increases in other provinces, the most important being in Burma (over 29 lakhs), in Madras (12 lakhs), and in Bengal (7½ lakhs). These are mainly due to new and revised settlements, and (in Burma) to extension of cultivation.

1905-1906. Mint Revenue and Guaranteed Companies' Net Traffic Receipts.

134. The decrease under Mint is due to the change in the system of accounts explained in paragraph 96; that under Guaranteed Companies' Net Traffic Receipts is explained in paragraph 140 below.

1905-1906. Increase in Revenue in India as compared with the current year's Budget.

135. An improvement, as compared with the Budget Estimates of 1904-1905, is expected under almost all other heads of revenue in India, the most considerable items being as follows:—

	R
Opium	78,39,000
Stamps	25,52,000
Excise	58,97,000
Customs	67,02,000
Forest	26,23,000
Post Office	16,95,000
Telegraph	11,54,000
State Railways, Gross Traffic Receipts	3,48,91,000
Irrigation, Major Works, Direct Receipts	8,59,000
Army Receipts	9,21,000

1905-1906. Opium Revenue.

136. The increase under Opium is mainly due to the receipts from Bengal o[illegible] taken at R1,400 per chest as against R1,250 in the current year's Budget. The actual average price in 1904-1905 has been R1,587; but having regard to the large fluctuations in recent years, and to the fact that the price attained at the March sales showed a decrease on those of February (R1,552 against R1,620), it would be unsafe to estimate for a continuance of such favourable conditions. The higher rate of duty now levied on Malwa opium accounts for an estimated increase of R5,40,000 in Bombay.

1905-1906. Stamps, Excise and Forest Revenue.

137. The increases under Stamps, Excise and Forest are justified by the results of the current year in which there has been a marked improvement in the revenue under all these heads. A further moderate improvement, as compared with the Revised Estimate, is anticipated next year in most of the provinces, the notable exceptions being the Stamp and Forest revenue of Bombay where there were certain special receipts in the current year which are not likely to recur, the Forest receipts of the United Provinces and the Excise revenue of Madras and Bombay in which some decline is expected in consequence of the unfavourable agricultural conditions prevailing there.

1905-1906. Customs Revenue.

138. Under Customs, the Budget Estimate is R67,02,000 higher than that of the current year but only R40,000 higher than the Revised Estimate. It is not considered safe to count upon a continuance of the high receipts of the current year from imports of cotton goods and exports of rice, while a moderate improvement is anticipated under other heads. The articles under which important variations, as compared with the Revised Estimate, are expected are as follows:—

	R
Increases—	
Liquors	1,20,000
Sugar (ordinary duties)	2,50,000
Other metals and manufactures of metals	2,50,000
Manufactured articles	4,00,000
Excise duty on cotton goods	2,00,000
Decreases—	
Cotton manufactures	5,31,000
Export duty on rice	8,00,000

139. After making allowance for the loss of revenue due to the reduction in the postal rates referred to in paragraph 126, it is anticipated that there will be an improvement of R2,63,000 in the revenue of the Postal Department compared with that of the current year (Revised Estimate). *1905-1906. Post Office and Telegraph Receipts.*

The increase under Telegraph also represents a normal growth of transactions.

140. As explained in paragraph 111, there has been a remarkable expansion of the traffic on, and the net earnings of, State Railways in the current year. In view of the unfavourable agricultural prospects in some of the provinces, it is not considered safe to provide for a like increase in 1905-1906. Including small transactions in England, the Budget estimate of gross earnings under State railways is taken at R34,36,04,000 against R34,28,23,000 in the Revised Estimate and R30,87,13,000 in the Budget of the current year. The estimates for next year exclude transactions of the Bengal and North-Western Railway which formerly came under this head by reason of its management of the Tirhoot State Railway, since, under the terms of the new contract with the Company for working the Tirhoot State line, an entirely separate account of the gross earnings of each railway is to be kept, the working expenses of the combined lines being divided proportionately. The necessity for including the transactions of the Bengal and North-Western Railway proper in the Government estimates and accounts has thus ceased. The reduction of the Budget Estimate due to this cause is, however, partially counterbalanced, though at the expense of receipts under the "Guaranteed Companies" head, by the inclusion under this head of the transactions of the Bombay, Baroda and Central India Railway for the last three months of the year, in consequence of the contemplated purchase of that railway by the State with effect from 1st January 1906. Up to that date, the transactions of the Railway will be shown under the head Guaranteed Railways. The decrease provided for in some of the lines on which the traffic has been exceptionally heavy this year is more than counterbalanced by an increase on newly opened lines, and by the earnings from the additional mileage to be opened. *1905-1906. State Railways, Gross Receipts.*

141. But, as observed in last year's Statement, under Sta[illegible]ed Railways the net earnings are of greater significance than gross receipts. The progress of these has been as follows:— *1905-1906. Net Railway earnings.*

	Accounts, 1903-1904.	Budget, 1904-1905.	Revised, 1904-1905.	Budget, 1905-1906.
State Railways—	R	R	R	R
Gross Receipts	30,86,48,869	30,87,13,000	34,28,23,000	34,36,04,000
Working Expenses	15,56,72,365	15,84,59,000	16,62,97,000	16,85,54,000
Net Earnings	15,29,76,504	15,02,54,000	17,65,26,000	17,50,50,000
Guaranteed Companies—				
Net Traffic Receipts	1,41,21,946	1,48,25,000	1,64,05,000	1,35,00,000
TOTAL	16,70,98,450	16,50,79,000	19,29,31,000	18,85,50,000

The net earnings are thus estimated at nearly 235 lakhs more than in the Budget for the current year, but at about 44 lakhs less than in the Revised Estimate, the abnormal railway prosperity of 1904-1905, which was most marked in the North Western Railway being, as above mentioned, not likely to be fully continued.

The more important differences as compared with the Revised Estimate are anticipated on the following lines:—

INCREASE + DECREASE —

	Receipts.	Working Expenses.	Net Earnings.
Better than Revised—	R	R	R
Bengal Nagpur Railway	+20,00,000	+10,00,000	+10,00,000
Assam Bengal Railway	+5,00,000	+1,50,000	+3,50,000
Eastern Bengal and Bengal Central Railways	+10,00,000	+6,85,000	+3,15,000
East Indian Railway	−3,00,000	—6,00,000	+3,00,000

	Increase +	Decrease —	
	Receipts.	Working Expenses.	Net Earnings.
Worse than the Revised—	R	R	R
North Western Railway	—25,00,000	+35,00,000	—60,00,000
South Indian Railway .	+2,50,000	+6,00,000	—3,50,000
Bombay, Baroda and Central India Railway	—4,25,000	+50,000	—4,75,000

1905-1906. Irrigation, Major Works, Direct Receipts.

142. Under Irrigation, Major Works (Direct Receipts) the Budget Estimate is R8,59,000 higher than that of the current year, but R1,68,000 less than the Revised Estimate. The decrease is mainly due to the winter rains in the United Provinces having reduced the demand for canal water.

1905-1906. Army Receipts.

143. The increase under Army Receipts is due mainly to a change in the system of adjusting receipts from dairy farms. Hitherto only the net charges of these farms have been brought on the accounts, but in future the gross charges and the receipts will both appear. An increase is also expected in the receipts from the sale of malt liquor, ordnance stores and camp equipage.

1905-1906. Decrease of Expenditure in India as compared with the Budget of 1904-1905.

144. The most noticeable heads under which a material decrease of expenditure in India is expected are the following:—

	R
Opium	25,00,000
Interest on ordinary Debt	25,30,000
Mint	20,93,000
Marine	9,14,000
Protective Railways	13,27,000
Reduction or Avoidance of Debt	25,93,000

1905-1906. Opium.

145. The provision made under Opium in the current year was in respect of [illegible] good crop and has not been fully worked up to. The crop of the p[illegible] season [illegible] suffered from the recent untimely frost and rains, and the payments for outturn will be proportionately less.

1905-1906. Interest on Debt.

146. The Interest on ordinary non-productive Debt is reduced by R35,05,000, owing to transfers from this head to the Railway and Irrigation Revenue accounts by reason of capital expenditure on productive works incurred from revenue. The repayment of a temporary loan from Gwalior last April, the annual payment of 12 lakhs towards the principal of the Gwalior loan of 1887, and the discharge of Provincial Debentures on the 1st April 1905 will give savings of R50,000, R48,000 and R34,000, respectively. On the other hand, the interest on the loan of three crores raised in the current year will increase the charges by R10,50,000.

1905-1906. Mint Expenditure.

147. The decrease under Mint expenditure is nominal and is due to the change of procedure referred to in paragraph 96.

1905-1906. Marine Expenditure.

148. Under Marine there is a decrease of R6,17,000 in Bengal mainly in the charges for the new pilot cruiser "Fraser." The charges of the Imperial Marine Department also show a decrease, as the Budget of the current year contained a special provision for the hire of transport for the return of the Aden Boundary Commission.

1905-1906. Protective Railways.

149. The provision under Protective Railways (R5,26,000) represents the probable outlay required next year on the four famine protective lines in Madras.

1905-1906. Reduction of Debt.

150. Provision is made in the Budget Estimate of next year for the full amount of the Famine Insurance grant of R1,50,00,000. A provision of R31,76,000 under Famine Relief (see paragraph 158 below) and an increase of R23,11,000 under Protective Irrigation Works (paragraph 159) cause corresponding decreases under the head Reduction of Debt, which is partially counterbalanced by the smaller provision under Protective Railways mentioned in the foregoing paragraph, and by the change in the method of dealing with the excess of interest over net receipts of the Bengal-Nagpur and Indian Midland Railways explained in paragraph 116.

151. The following are the important increases in expenditure in India in 1905-1906 as compared with the Budget Estimates of 1904-1905. *1905-1906. Increase of Expenditure in India, as compared with current year's Budget.*

		R
Land Revenue		8,86,000
Forest		4,71,000
Post Office		6,51,000
General Administration		7,24,000
Courts of Law		6,96,000
Police		55,88,000
Education		41,32,000
Scientific and Minor Departments		27,77,000
Superannuation Allowances		7,30,000
Stationery and Printing		6,24,000
Famine Relief		31,76,000
Protective Irrigation Works		23,11,000
State Railways, Working Expenses		1,00,95,000
Interest on Railway and Irrigation Debt, including Interest chargeable against Companies on Advances		35,05,000
Guaranteed Companies—Surplus Profits		6,39,000
Irrigation, Major Works, Working Expenses		4,94,000
Minor Works and Navigation		19,11,000
Military Works—Reorganisation	35,28,000	
Less decrease under ordinary Expenditure	22,00,000	
Net excess	———	13,28,000
Civil Works		71,14,000
Army Services—Reorganisation	85,36,000	
Less decrease in ordinary Expenditure	17,57,000	
Net excess	———	67,79,000

152. The increase under Land Revenue occurs mainly in Burma where it is largely due to payment of commission to village officers on the anticipated [illegible] collections; in Bengal, where provision is made for expenditure on the administrative and ministerial establishments which could not be incurred during the current year (*vide* paragraph 120), for extension of survey and settlement operations, and for reclamation of waste lands in the Sunderbans; in the Punjab, where a new Provincial Service scheme is being introduced, a new district (Lyallpur) has recently been created, and provision has also been made for certain incidental settlement charges which used formerly to be borne by land-owners, but will now have to be borne by Government; and in Bombay, where a revision of the establishments in Sind and some other parts of the Presidency is in contemplation. These increases are partially counterbalanced by decreases in other provinces, due mainly to reduction in the Budget proposals with a view to bring the estimates into closer accord with the probable actuals. *1905-1906. Land Revenue Expenditure.*

153. The increase under Forests represents for the most part expenditure necessary to yield the additional revenue which is anticipated, and is largest in Burma and Madras. *1905-1906. Forest Expenditure.*

154. The Post Office expenditure increases every year with the progress of the Department. Provision has also been made for the transfer of Provincial District Dâk establishments in the Punjab and Bombay to the Imperial Postal Department. *1905-1906. Post Office.*

155. The increases under General Administration, Courts of Law, and Stationery and Printing are distributed over most provinces and represent the additional expenditure required to meet the growing requirements of the various departments. The only points which need special mention are the creation of the Commerce and Industry Department; the transfer of R1,70,000 from the head General Administration (Public Works Secretariat) to the Railway Revenue Account, due to the constitution of the Railway Board; the development of the Judicial service in Burma; the provision for temporary additional Judges in the Chief Court of the Punjab; and a reduction (21 lakhs) in the Printing and Stationery charges in Bengal, which is more than counterbalanced under India General, owing to the department of Stationery and Stamps in Calcutta, which *1905-1906. General Administration, Courts of Law and Stationery and Printing.*

was formerly under the Local Government, having been transferred to the control of the Government of India during the current year.

1905-1906. Police, Education, Scientific and Minor Departments and Civil Works.

156. The increases under Police, Education, Scientific and Minor Departments, and Civil Works, represent, for the most part, expenditure to be incurred out of the special grants made, as explained in paragraph 126, for the reform of the police, improvement of primary education, agricultural development and grants-in-aid to District and Local Boards. As there stated, the grant for Agriculture has not yet been distributed. The other grants have been allotted as follows among the principal provinces :—

	Grant for Police reform.	Grant for Primary Education.	Grant to District and Local Boards.
	R	R	R
Central Provinces	4,00,000	1,60,000	1,10,000
Berar (Imperial)	1,00,000	40,000	90,000
Burma	5,00,000	2,00,000	4,50,000
Assam	50,000	1,00,000	1,50,000
Bengal	12,00,000	10,00,000	12,50,000
United Provinces	6,50,000	6,00,000	8,00,000
Punjab	5,00,000	3,00,000	6,50,000
Madras	10,00,000	6,00,000	14,00,000
Bombay	5,00,000	5,00,000	7,00,000
TOTAL	49,00,000*	35,00,000	56,00,000†

* One lakh more (making the whole grant 50 lakhs) is reserved for distribution to the minor provinces.
† In addition, R53,000 will be granted in minor provinces.

Increase of ordinary expenditure is also provided in most of the provinces to meet the growing requirements of the departments. Under Civil Works, the flourishing condition of the Provincial finances in Burma, and the grants made in connection with the recent settlements to Bengal and Bombay, have enabled th[illegible]ments to provide considerable additional expenditure next year. In Bengal provision has also been made for expenditure of R4,31,000 on the improvement of the Chittagong Port which will be met from Imperial revenues by an adjustment through the Land Revenue head. Of a total special grant of 20 lakhs made from Imperial Funds to the Madras Harbour Trust Board, R7,00,000 appears under this head in the Budget of 1905-1906, and R6,26,000 in the Revised Estimate for the current year.

1905-1906. Superannuation Allowances.

157. The increase under Superannuation Allowances, etc., represents the normal growth of the pension list.

1905-1906. Famine Relief.

158. Allotments of R15,00,000 and R16,76,000 are made on account of Famine Relief in Madras and Bombay, in view of the distress due to deficient rainfall.

1905-1906. Protective Irrigation Works.

159. Larger provision has been made for Protective Irrigation Works in Bengal, the United Provinces and Bombay, while there is a decrease in Madras owing to no further grant being required next year for the investigation of the Tungabhadra project and the Kistna reservoir.

1905-1906. Railway charges.

160. The increase under Working Expenses of State Railways is due partly to the increased traffic anticipated, and partly to special repairs of rails and rolling stock, and repairs to flood damages.

The increase in the Railway and Irrigation interest charges represents the interest on new capital expenditure. The increase under Guaranteed Companies' Surplus Profits, etc., follows a rise in the net earnings of the Bombay, Baroda and Central India Railway. There is also an increase on account of the land required for staff quarters.

1905-1906. Irrigation Works—Major and Minor.

161. The expansion of irrigation in the Punjab accounts mainly for the increase in the working expenses of Major Irrigation works.

Under Minor Works and Navigation provision is made for a special grant of ten lakhs from Imperial revenues in accordance with the recommendations of the Irrigation Commission.

1905-1906. Military Works Expenditure.

162. Including expenditure in England, the ordinary and special items in the Budget Estimates of the current and ensuing years for expenditure under Military Works are as follows :—

	Budget Estimate, 1904-1905. R	Budget Estimate, 1905-1906. R
Fixed quinquennial grant . . .	97,00,000	93,53,000
Large works costing over R50,000 each .	58,50,000	43,55,000
Reorganisation	...	35,28,000
Re-grant of expected lapses . . .	3,00,000	...
	1,58,50,000	1,72,36,000

The decrease in the fixed grant is due to the transfer of some works to Local Governments: the charges for these, for which assignments have been given through the adjusting head, now appear under Civil Works.

1905-1906. Army Services.

163. The following statement compares the Budget Estimates of ordinary Army expenditure (India) for 1905-1906 with those of the current year's Budget after excluding the following items of special expenditure from both :—

	Budget Estimate, 1904-1905. R	Budget Estimate, 1905-1906. R
Tibet Mission	36,00,000	6,00,000
Escort with the Aden Delimitation Commission	11,29,000	6,12,000
Escort with the Seistan Boundary Commission	1,61,000	2,54,000
Special measures for increasing the efficiency of the Army . . .	34,16,000	25,82,000
Reorganisation	...	85,36,[illegible]
Total special items .	83,06,000	1,25,84,000
Remaining ordinary expenditure . .	19,45,09,000	19,70,10,000
TOTAL .	20,28,15,000	20,95,94,000

The Budget Estimate of normal ordinary expenditure for next year thus exceeds that of the current year by R25,01,000. The more important variations which have led to this increase are as follows :—

	R
Increases.	
Charges on account of the 44th Merwara Infantry hitherto shown as Political expenditure	2,03,000
New scheme for the supply of clothing to the Native Army in India	5,08,000
Larger provision for stores and material for the Ammunition Factory, Dum-Dum; the Rolling Mills, Ishapur; and the Harness and Saddlery Factory, Cawnpore . .	8,01,000
Full charges of dairy farms and piggeries, of which only the net charges have hitherto been shown in the accounts. The receipts will now be credited also . . .	6,63,000
Conveyance of troops and stores and purchase of camp equipage	6,84,000
Decreases.	
Deduction made for savings anticipated in consequence of the employment of Indian troops in China and Somaliland	8,67,000
Less purchase of remounts	4,81,000

Information as to new measures sanctioned for adoption next year and the reorganisation expenditure is given in paragraphs 195 and 196, and in the memorandum by the Honourable Military Member (Appendix II).

Section IV.—Statements comparing the estimates under the more important heads of Revenue and Expenditure with the actuals of past years.

LAND REVENUE.

	Accounts, 1901-1902.	Accounts, 1902-1903.	Accounts, 1903-1904.	1904-1905.		1905-1906, Budget.
				Budget.	Revised.	
REVENUE (including that due to Irrigation)—	R	R	R	R	R	R
India General	14,05,222	12,37,032	14,72,513	14,56,000	15,45,000	14,51,000
Central Provinces	86,85,541	79,11,373	83,86,263	89,00,000	89,68,000	88,00,000
Berar	...	70,[illegible]8,389	78,30,166	82,69,000	82,31,000	83,28,000
Burma	3,31,48,222	[illegible],74,368	3,52,43,662	3,64,30,000	3,74,25,000	3,93,75,000
Assam	61,67,279	64,58,053	54,43,025	65,06,000	64,22,000	66,27,000
Bengal	4,08,11,631	4,11,49,522	4,10,03,080	4,11,50,000	4,10,00,000	4,19,03,000
United Provinces of Agra and Oudh	6,45,25,467	6,41,12,450	6,46,71,000	6,52,87,000	6,44,63,000	6,06,38,000
Punjab	2,64,16,932	2,30,31,032	2,51,51,468	2,56,44,000	2,63,80,000	2,55,00,000
N.-W. Frontier Province	8,97,627	17,18,531	18,29,849	19,00,000	20,22,000	19,32,000
Madras	5,87,40,216	6,13,34,153	6,06,29,257	6,20,96,000	5,64,39,000	6,33,22,000
Bombay	4,57,23,091	4,14,33,666	4,94,12,623	4,95,03,000	4,44,54,000	4,78,93,000
TOTAL	28,65,21,228	28,87,68,569	30,10,72,906	30,71,41,000	29,73,49,000	30,57,69,000
Shown under XXIX.—Irrigation	1,22,00,957	1,22,15,889	1,25,57,090	1,32,67,000	1,29,05,000	1,37,38,000
Shown under I.—Land Revenue	27,43,20,271	27,65,52,680	28,85,15,816	29,38,74,000	28,44,44,000	29,20,31,000
EXPENDITURE—						
India—						
District Administration	1,98,39,403	2,02,44,519	2,08,17,850	2,16,04,000	2,16,58,000	2,25,25,000
Other Charges	2,30,76,569	2,33,95,466	2,49,09,285	2,81,73,000	2,62,22,000	2,81,38,000
TOTAL	4,29,15,972	4,36,39,985	4,57,27,135	4,97,77,000	4,78,80,000	5,06,63,000
England—	£	£	£	£	£	£
Other Charges	670	148	408	900	900	500

164. The figures have been already referred to in paragraphs 100, 120, 133 and 152. There is a falling off in Madras and Bombay in the current year, owing to deficient rainfall, which will affect the collections in Bombay next year also. In the United Provinces the *rabi* crop has been seriously damaged by frost, and it is expected that there will be a considerable decline in the revenue in 1905-1906. There will also be decrease, though to a much less extent, in the Punjab and the Central Provinces, where the recent abnormal cold weather has likewise affected the crops unfavourably. In the other provinces the revenue is growing steadily, partly owing to revision of settlements, and partly to extension of cultivation, brought about in many cases by development of irrigation.

OPIUM.

	Accounts, 1901-1902.	Accounts, 1902-1903.	Accounts, 1903-1904.	1904-1905.		1905-1906, Budget.
				Budget.	Revised.	
India.						
Revenue—	R	R	R	R	R	R
Bengal—Sale of Opium	6,22,54,350	5,49,39,005	7,01,75,570	6,00,00,000	7,61,94,000	6,72,00,000
Bombay—Pass Fees	81,40,250	99,15,500	1,30,70,750	1,14,60,000	1,15,60,000	1,20,00,000
Excise Opium and other revenue	23,85,734	26,22,071	27,94,355	28,66,000	29,06,000	29,65,000
TOTAL	7,27,80,334	6,74,76,576	8,60,40,675	7,43,26,000	9,06,60,000	8,21,65,000
Expenditure—						
Payments to Cultivators, including purchase of opium	2,16,45,838	2,22,84,345	3,07,70,477	2,74,12,000	2,71,58,000	2,48,31,000
Other Charges	24,55,486	23,76,208	25,61,683	26,26,000	23,81,000	27,07,000
TOTAL	2,41,01,324	2,46,60,553	3,33,32,160	3,00,38,000	2,95,39,000	2,75,38,000
England.	£	£	£	£	£	£
Other Charges	1,935	4,4[illegible]6	3,600	1,400	2,200	1,500
Statistics—						
Bengal—						
Chests sold	48,000	48,000	48,000	48,000	48,000	48,000
Average Price	R1,297	R1,144	R1,462	R1,250	R1,587	R1,400
Chests produced	44,457	44,724	64,738	...	50,000	...
Chests in Balance, March 31	54,303	51,025	67,758	...	69,758	...
Reserve, December 31	21,846	18,300	15,024	31,764	31,762	33,762
Bombay—						
Chests passed for export	16,280	19,831	26,141½	22,920	19,370	20,000
Rate of duty	R500	R500	R500	R500	R500 & 600	R600

165. The quantity of Bengal opium to be sold is, as usual, taken at 48,000 chests. In view of the high average price obtained this year the av[illegible] for 1905-1906 has, as already explained (paragraph 136), been t[illegible] at R1,400 per chest, the maximum rate which it is considered safe to adopt.

The decrease under charges is, as already stated in paragraph 145, due to expectation of a smaller crop this season.

SALT.

	Accounts, 1901-1902.	Accounts, 1902-1903.	Accounts, 1903-1904.	1904-1905.		1905-1906, Budget.
				Budget.	Revised.	
Revenue.	R	R	R	R	R	R
Northern India (*a*)	1,90,47,984	1,97,31,548	1,72,13,079	1,69,00,000	1,69,50,000	1,36,25,000
Burma (*b*)	15,28,881	18,30,199	15,48,365	16,00,000	16,75,000	10,75,000
Bengal (*b*)	2,60,37,624	2,67,94,565	2,18,01,075	2,20,00,000	2,23,00,000	1,74,00,000
Madras (*a*)	1,91,53,622	2,03,16,107	1,95,35,805	1,80,00,000	1,93,50,000	1,55,00,000
Bombay (*a*)	2,33,21,533	2,40,93,050	1,80,58,649	1,85,00,000	2,00,00,000	1,57,00,000
TOTAL	8,90,89,644	9,27,66,069	7,87,56,973	7,70,00,000	8,02,75,000	6,39,00,000
Charges.						
India	51,41,683	51,86,238	49,35,853	56,35,000	51,64,000	55,98,000
	£	£	£	£	£	£
England	851	142	2,134	900	900	100

(*a*) Chiefly excise on local manufacture. | (*b*) Chiefly duty on imported salt.

166. The Revised and Budget Estimates are placed at 6 lakhs and 183 lakhs, respectively, lower than they would have been but for the reduction in the rate of duty. There has been a considerable increase in consumption subsequent to the reduction of duty in 1903, and it is anticipated that the fresh reduction now made will lead to a further increase next year.

STAMPS.

	Accounts, 1901-1902.	Accounts, 1902-1903.	Accounts, 1903-1904.	1904-1905. Budget.	1904-1905. Revised.	1905-1906, Budget.
REVENUE.	R	R	R	R	R	R
Court Fees and Plain Paper . . .	3,58,65,792	3,58,89,411	3,67,25,008	3,74,58,000	3,82,81,000	3,90,69,000
Commercial and other Stamps . . .	1,49,00,263	1,51,99,912	1,59,38,860	1,61,38,000	1,71,86,000	1,74,73,000
Other Revenue . .	9,30,028	10,16,344	10,39,831	9,61,000	6,78,000	5,67,000
TOTAL .	5,16,96,083	5,21,05,667	5,37,03,699	5,45,57,000	5,61,45,000	5,71,09,000
CHARGES.						
India . . .	11,43,750	11,61,149	12,02,373	12,12,000	12,31,000	12,69,000
	£	£	£	£	£	£
England (Stores) .	29,567	31,898	42,221	37,500	39,500	40,100

167. The revenue has continued to develop in every province, the growth being largest in Bengal. A further moderate improvement is anticipated next year.

EXCISE.

	Accounts, 1901-1902.	Accounts, 1902-1903.	Accounts, 1903-1904.	1904-1905. Budget.	1904-1905. Revised.	1905-1906, Budget.
REVENUE.	R	R	R	R	R	R
Bu[illegible] . .	54,24,494	57,64,960	74,64,332	79,00,000	75,50,000	86,00,000
Bengal . . .	1,50,25,698	1,57,87,914	1,62,95,944	1,65,00,000	1,67,00,000	1,73,50,000
United Provinces of Agra and Oudh .	74,10,028	83,23,741	94,58,526	98,00,000	1,01,00,000	1,05,00,000
Madras . . .	1,43,08,674	1,56,16,618	1,77,02,209	1,76,50,000	1,87,50,000	1,83,00,000
Bombay . . .	1,05,34,745	1,08,49,937	1,19,99,390	1,20,00,000	1,32,50,000	1,31,00,000
Berar . . .	...	9,14,176	19,94,331	19,50,000	24,20,000	26,00,000
Other Provinces . .	84,46,575	91,42,283	97,86,714	99,50,000	1,07,59,000	1,11,97,000
TOTAL .	6,11,50,214	6,63,99,629	7,47,01,446	7,57,50,000	7,95,29,000	8,16,47,000
CHARGES.						
India . . .	24,91,879	28,37,618	32,08,429	37,57,000	36,22,000	40,27,000
	£	£	£	£	£	£
England . . .	30	9	33	...	800	100

168. The figures have been explained in paragraphs 105 and 137. The revenue has grown steadily, and a further improvement upon the current Revised Estimate is anticipated in every province next year, except in Madras and Bombay where the unfavourable agricultural conditions of the present year are expected to affect the receipts.

The increase in charges is due to the entertainment of larger establishments in connection with measures for the improvement of local excise systems, and is largest in Burma, Bombay, the Central Provinces and Bengal.

PROVINCIAL RATES.

	Accounts, 1901-1902.	Accounts, 1902-1903.	Accounts, 1903-1904.	1904-1905. Budget.	1904-1905. Revised.	1905-1906, Budget.
REVENUE.	R	R	R	R	R	R
District Local Funds	2,44,62,708	2,44,71,407	2,55,68,247	2,57,04,000	2,54,77,000	2,65,63,000
Provincial Cesses, including Famine Insurance	68,97,833	69,19,660	70,66,975	70,77,000	72,81,000	51,50,000
Village Service and Patwaris	81,79,374	81,47,838	79,81,295	80,97,000	79,71,000	81,20,000
Other Cesses	16,07,402	16,71,949	17,63,711	16,07,000	16,46,000	18,38,000
TOTAL	4,11,47,317	4,12,10,854	4,23,80,228	4,24,85,000	4,23,75,000	4,16,71,000
CHARGES	6,36,825	6,28,226	5,88,173	6,21,000	5,72,000	5,86,000

169. As compared with Budget expectations, there is a falling off in the current year in the United Provinces, Madras and Bombay, while there is a considerable increase in Bengal and the Punjab. The remission of the famine cesses will cause a loss of R22,65,000 next year, namely, R1,96,000 in the Central Provinces, R13,30,000 in the United Provinces, R6,63,000 in the Punjab, and R76,000 in the North-West Frontier Province. The provincial revenues have been compensated for the loss through the Land Revenue head. Apart from the remission of the famine cesses there would, as observed in paragraph 132, have been some increase of revenue in the current year, owing mainly to enhanced receipts in Bengal and the Punjab.

CUSTOMS.

SEA CUSTOMS.	Accounts, 1901-1902.	Accounts, 1902-1903.	Accounts, 1903-1904.	1904-1905. Budget.	1904-1905. Revised.	1905-1906, Budget.
IMPORTS.						
Special Import Duties.	R	R	R	R	R	[illegible]
Arms, Ammunition, and Military Stores	3,58,820	3,57,148	3,49,248	3,60,000	4,10,000	[illegible],00,000
Liquors—						
Ale, Beer, Porter, Cider and other fermented Liquors	2,29,381	2,39,294	2,54,022	2,60,000	2,75,000	2,90,000
Spirits and Liqueurs	64,90,868	69,63,189	75,16,341	78,00,000	76,50,000	77,50,000
Wines	3,49,558	3,91,230	3,80,174	3,80,000	3,75,000	3,80,000
Opium	3,419	3,840	2,990	3,000	4,000	3,000
Petroleum	52,58,383	53,76,744	43,99,535	42,00,000	47,00,000	47,50,000
Sugar (countervailing duties, 1899)	40,48,294	17,04,465	2,31,997	50,000	15,000	15,000
Do. (do., 1902)	...	3,32,703	20,573	...	8,000	...
General Import Duties.						
Articles of Food and Drink (excluding Sugar)	15,13,581	14,57,463	15,45,568	15,70,000	18,00,000	17,50,000
Sugar (ordinary duties)	31,93,443	25,12,899	29,27,323	29,50,000	32,00,000	34,50,000
Chemicals, Drugs, Medicines and Narcotics and Dyeing and Tanning Materials	12,09,503	12,07,077	13,83,834	14,20,000	13,80,000	14,00,000
Cotton Manufactures	1,03,75,556	96,15,217	98,83,603	99,50,000	1,22,08,000	1,16,77,000
Metals and Manufactures of :—						
Silver, Bullion and Coin	30,63,948	39,40,632	40,27,301	39,25,000	43,50,000	44,00,000
Other Metals and Manufactures of Metals	23,40,000	30,62,040	34,18,323	35,00,000	36,00,000	38,50,000
Oils (excluding Petroleum)	2,32,662	1,41,712	92,941	90,000	1,00,000	1,00,000
Manufactured Articles	61,17,900	61,37,209	70,81,173	73,00,000	82,50,000	86,50,000
Raw Materials and Unmanufactured Articles	8,86,010	8,27,951	9,17,898	9,00,000	9,75,000	10,25,000
TOTAL IMPORTS	4,56,77,326	4,42,70,813	4,44,32,844	4,46,58,000	4,93,00,000	4,98,90,000
EXCISE DUTY ON COTTON GOODS	17,67,498	18,66,213	20,77,449	21,50,000	23,00,000	25,00,000
EXPORT DUTIES—						
Rice	91,76,822	1,26,55,716	1,20,31,375	1,10,00,000	1,28,00,000	1,20,00,000
LAND CUSTOMS AND MISCELLANEOUS	8,73,642	8,71,796	9,52,802	9,50,000	10,20,000	10,70,000
GRAND TOTAL	5,74,95,288	5,96,64,538	5,94,94,470	5,87,58,000	6,54,20,000	6,54,60,000
Charges	24,19,723	24,17,843	25,20,550	26,96,000	27,17,000	28,31,000

170. The principal features in the Revised Estimate as compared with the current year's Budget are the extraordinary increase in the imports of cotton goods and manufactured articles, and to a less extent of petroleum, silver and

sugar, and the expansion of the rice exports. The increase in the growth of the receipts from excise duty on cotton goods noticed last year continues. As observed in paragraph 138, in framing the Budget for 1905-1906, it has been thought safe to estimate for some set back under cotton manufactures (imports) and rice (exports).

The charges are increasing in Bengal, owing to the necessity for improving the Customs and Preventive service in Calcutta.

ASSESSED TAXES.

	Accounts, 1901-1902.	Accounts, 1902-1903.	Accounts, 1903-1904.	1904-1905.		1905-1906, Budget.
				Budget.	Revised.	
	R	R	R	R	R	R
Deduction by Government from Salaries, Pensions, and Interest payments	45,44,754	46,46,579	42,56,216	42,22,000	43,37,000	43,75,000
Other Collections	1,59,94,900	1,65,09,844	1,39,63,760	1,47,36,000	1,45,00,000	1,48,38,000
TOTAL	2,05,39,654	2,11,56,423	1,82,19,976	1,89,58,000	1,88,37,000	1,92,13,000
Charges	3,57,348	3,62,255	3,48,126	3,30,000	3,38,000	3,38,000

171. Enhanced receipts are gradually making up for the loss of revenue entailed by the exemption of incomes between R500 and R1,000 in 1903-1904. The relief which that measure afforded to the poorer taxpayers may be gauged by the fact that the number of assessees exempted by its operation in 1903-1904 was about 293,000, or some 55 per cent of the whole number who would otherwise have been liable.

FOREST.

	Accounts, 1901-1902.	Accounts, 1902-1903.	Accounts, 1903-1904.	1904-1905.		1905-1906, Budget.
				Budget.	Revised.	
India—	R	R	R	R	R	R
Revenue	1,73,60,322	1,94,71,540	2,22,16,747	2,14,22,000	2,34,15,000	2,40,45,000
Expenditure	1,05,20,701	1,12,49,331	1,21,66,993	1,34,01,000	1,30,68,000	1,38,72,000
NET	68,39,621	82,22,209	1,00,49,754	80,21,000	1,03,47,000	1,01,73,000
	£	£	£	£	£	£
Equivalent in Sterling	455,975	548,148	669,983	534,700	689,800	678,200
Expenditure in England	4,201	1,828	2,485	1,300	4,700	1,700
NET REVENUE	451,774	546,320	667,498	533,400	685,100	676,500

172. The revenue is increasing in every province, the largest growth being in Burma. This fact necessitates increase in expenditure also, and the net receipts taken for 1905-1906, while 21½ lakhs in excess of the Budget figure for 1904-1905, are slightly below the amount anticipated in the Revised Estimate.

INTEREST RECEIPTS.

	Accounts, 1901-1902.	Accounts, 1902-1903.	Accounts, 1903-1904.	1904-1905. Budget.	1904-1905. Revised.	1905-1906, Budget.
	R	R	R	R	R	R
India	1,06,27,928	1,06,55,278	1,13,14,112	1,09,35,000	1,06,45,000	1,07,61,000
	£	£	£	£	£	£
England . . .	77,151	157,315	141,788	40,000	1,60,000	88,000

173. The variations in England as compared with the Budget Estimate for the current year are explained in paragraphs 98 and 128. In India the interest on overdrawn capital of the Burma, Bengal-Nagpur and Indian Midland Railways, and on the Berar Famine loan, was overestimated.

INTEREST EXPENDITURE.

	Accounts, 1901-1902.	Accounts, 1902-1903.	Accounts, 1903-1904.	1904-1905. Budget.	1904-1905. Revised.	1905-1906, Budget.
Interest on Debt—	R	R	R	R	R	R
India . . .	4,03,88,541	4,09,18,933	4,17,76,092	4,29,25,000	4,30,00,000	4,39,00,000
Deduct charged to—						
Irrigation .	*1,41,61,844*	*1,45,36,567*	*1,49,13,519*	*1,53,52,000*	*1,52,38,000*	*1,57,25,000*
Railways .	*4,78,23,864*	*4,99,00,997*	*5,24,72,714*	*5,55,25,000*	*5,55,72,000*	*5,86,57,000*
Balance charged to Interest . .	—2,15,97,167	—2,35,18,631	—2,56,10,141	—2,79,52,000	—2,78,10,000	—3,04,82,000
	£	£	£	£	£	£
Equivalent in sterling	—1,439,811	—1,567,909	—1,707,343	—1,863,500	—1,854,000	—2,032,100
England . . .	3,003,726	3,003,159	2,983,545	2,994,700	3,045,100	2,927,900
TOTAL .	1,563,915	1,435,250	1,276,202	1,131,200	1,191,100	895,800
Interest on other Obligations—						
On Savings Bank Balances converted at R15 = £1 .	245,797	260,001	280,968	303,000	306,500	326,500
Other items . .	134,626	137,434	140,457	142,100	140,800	142,600
GRAND TOTAL £ .	1,944,338	1,832,685	1,697,627	1,576,300	1,638,400	1,364,900
Debt outstanding, March 31—	£	£	£	£	£	£
Sterling . . .	134,307,090	133,796,261	133,045,844	134,694,161	133,043,644	137,221,044
Rupee Debt—	R	R	R	R	R	R
4 per cent . .	4,71,61,750	4,59,61,550	4,47,61,525	4,35,61,550	4,35,61,525	4,15,06,325
3½ per cent . .	99,15,12,200	1,00,65,18,700	1,02,65,22,700	1,05,65,18,700	1,05,65,22,700	1,09,65,22,700
3 per cent . .	11,07,07,200	11,07,08,300	11,07,10,300	11,07,08,300	11,07,10,300	11,07,10,300
Other Debt . .	1,25,32,683	1,23,52,110	1,22,48,510	1,21,52,110	1,21,48,510	1,20,53,710
Savings Bank Balances	12,36,16,334	13,27,61,050	14,36,75,142	15,28,08,060	15,53,20,142	16,82,90,142

174. The Budget Estimate of the current year did not provide for the discount on the India 3 per cent stock of £2,500,000 raised in the current year. The transfer of a considerable amount of debt year by year from the non-productive account to the Railway and Irrigation revenue accounts, as an equivalent for productive capital expenditure incurred from surplus revenue, is materially reducing the charge under this head which is already nearly 30 per cent less than it was in 1901-1902.

175. The Postal Savings Bank deposits are increasing substantially year by year, giving unmistakeable evidence of the growing prosperity of the country.

POST OFFICE.

	Accounts, 1901-1902.	Accounts, 1902-1903.	Accounts, 1903-1904.	1904-1905. Budget.	1904-1905. Revised.	1905-1906, Budget.
India—	R	R	R	R	R	R
Revenue . .	2,07,55,636	2,14,49,028	2,26,07,287	2,24,29,000	2,38,61,000	2,41,24,000
Expenditure . .	1,77,83,206	1,87,02,940	1,94,77,958	2,06,98,000	2,04,54,000	2,13,49,000
NET REVENUE IN INDIA . . .	29,72,430	27,46,088	31,29,329	17,31,000	34,07,000	27,75,000
	£	£	£	£	£	£
EQUIVALENT IN STERLING . .	198,162	183,072	208,623	115,400	227,100	185,000
NET EXPENDITURE IN ENGLAND .	95,077	99,915	104,694	151,000	149,500	120,200
TOTAL NET REVENUE	103,085	83,157	103,929	—35,600	77,600	64,800

176. The above shows a continued development of the operations of the Department. The concession in regard to the letter weight conveyable for half an anna will, as explained in paragraph 126, involve a loss of 7 lakhs of revenue.

TELEGRAPH.

	Accounts, 1901-1902.	Accounts, 1902-1903.	Accounts, 1903-1904.	1904-1905. Budget.	1904-1905. Revised.	1905-1906, Budget.
	R	R	R	R	R	R
India— Revenue Accounts—						
Revenue . .	1,34,94,365	1,30,62,086	1,27,66,375	1,24,20,000	1,32,27,000	1,35,74,000
Expenditure .	82,59,928	86,33,598	88,11,582	94,92,000	89,96,000	93,22,000
NET .	52,34,437	41,28,488	39,54,793	29,28,000	42,31,000	42,52,000
	£	£	£	£	£	£
Equivalent in sterling .	348,962	295,233	263,653	195,200	282,100	283,500
Net Expenditure in England .	68,864	65,817	52,377	70,400	42,200	44,800
	+280,098	+229,416	+211,276	+124,800	+239,900	+238,700
Capital Expenditure— India (converted at R15 = £1) .	57,994	71,212	85,809	117,300	98,000	100,500
England . .	218,182	190,967	184,656	171,000	168,000	263,500
	276,176	262,179	270,465	288,300	266,000	364,000
TOTAL NET REVENUE	3,922	—32,763	—59,189	—163,500	—26,100	—125,300

177. Of the increase in the Revised Estimate of revenue in India which has been explained in paragraph 109, R5,00,000 is in the receipts of the Indian Telegraph Department and R3,07,000 in the receipts of the Indo-European Telegraph Department. The receipts of 1905-1906 are framed on the assumption of a normal increase in traffic.

178. The Revised Estimate of expenditure on revenue account, in India, is smaller than the Budget Estimate by R4,96,000. The decrease occurs mainly in the Indian Telegraph Department, and is due to outlay on repairs of lines and other items of expenditure not having been incurred to the extent

provided in the Budget. The Budget Estimate of next year shows a small decrease as compared with that of 1904-1905.

179. The decrease in the Revised Estimate of expenditure in England on revenue account is mainly due to the net outpayments in respect of revenue being £6,000 against £39,000 provided in the Budget Estimate. On the other hand, the provision in the Revised Estimate for payment of the joint purse guarantee in respect of loss of receipts by the reduction in the tariff for foreign messages in 1902, *vide* paragraph 176 of last year's Statement, has been raised to £18,400 as against £12,300 in the Budget. The payment is on account of the period from 1st March 1902 to 31st March 1904 and is far less than was anticipated when the reduction in charges took place, owing to the compensatory growth of traffic. The Budget Estimate for next year does not contain any provision on this account.

180. The reduction in capital expenditure in India in the Revised Estimate occurs both in the Indian and Indo-European Telegraph Departments and is due to short outlay on works.

MINT.

	Accounts, 1901-1902.	Accounts, 1902-1903.	Accounts, 1903-1904.	1904-1905.		1905-1906, Budget.
				Budget.	Revised.	
India—	R	R	R	R	R	R
Revenue . .	83,29,925	61,68,083	4,32,70,754	29,41,000	29,55,000	15,83,000
Expenditure . .	73,71,901	62,34,258	4,16,62,331	33,87,000	16,12,000	12,94,000
NET REVENUE .	9,58,024	—66,175	16,08,423	—4,46,000	13,43,000	2,89,000
	£	£	£	£	£	£
Equivalent in sterling . .	63,868	—4,411	107,228	—29,700	89,500	19,200
Net expenditure in England . .	12,528	8,365	8,047	6,300	13,200	37,000
TOTAL NET REVENUE	51,340	—12,776	99,181	—36,000	76,300	—17,8[illegible]

181. It has been explained in paragraph 96 that, with effect from the current year, the profits on the coinage of rupees will not appear as revenue and expenditure under this head.

EXPENDITURE ON CIVIL DEPARTMENTS.

	Accounts, 1901-1902.	Accounts, 1902-1903.	Accounts, 1903-1904.	1904-1905.		1905-1906, Budget.
				Budget.	Revised.	
INDIA.	R	R	R	R	R	R
General Administration	1,65,54,642	1,89,62,104	1,82,06,139	1,75,93,000	1,79,68,000	1,83,17,000
Law and Justice. Courts .	3,23,58,574	3,32,26,413	3,41,38,317	3,54,64,000	3,49,66,000	3,61,60,000
Law and Justice. Jails .	1,15,61,297	1,08,81,591	1,06,95,458	1,13,40,000	1,05,10,000	1,13,40,000
Police . . .	4,43,41,080	4,52,71,032	4,62,95,126	4,77,22,000	4,72,76,000	5,33,10,000
Marine . . .	42,58,472	40,20,772	66,82,412	72,14,000	75,52,000	63,00,000
Education . . .	1,69,43,997	1,94,36,735	2,04,57,210	2,33,95,000	2,20,29,000	2,75,27,000
Ecclesiastical . .	16,84,155	16,55,652	16,92,069	18,46,000	17,97,000	18,82,000
Medical . . .	1,28,87,984	1,42,81,869	1,41,36,131	1,56,74,000	1,49,51,000	1,60,68,000
Political . . .	1,02,00,690	1,21,83,251	1,04,62,173	1,49,43,000	1,20,07,000	1,00,19,000
Scientific and Minor Departments . .	70,79,786	71,24,439	77,32,054	77,21,000	73,38,000	1,04,98,000
TOTAL INDIA .	15,78,70,677	16,70,43,858	17,04,97,089	18,29,12,000	17,63,94,000	19,14,21,000
ENGLAND.	£	£	£	£	£	£
General Administration	259,112	251,474	279,602	268,200	272,000	279,600
Marine . . .	314,351	247,914	281,182	280,200	272,000	281,600
Other heads . .	48,624	53,598	51,975	53,100	49,900	57,700
TOTAL ENGLAND .	622,087	552,986	612,759	601,500	593,900	618,900

182. The figures have been sufficiently dealt with in paragraphs 120, 155 and 156. The increase in 1905-1906 is mainly due to the special grants for Police, Education and Agriculture, referred to in paragraphs 126 and 156.

MISCELLANEOUS CIVIL CHARGES.

	Accounts, 1901-1902.	Accounts, 1902-1903.	Accounts, 1903-1904.	1904-1905.		1905-1906, Budget.
				Budget.	Revised.	
INDIA.	R	R	R	R	R	R
Territorial and Political Pensions	38,04,743	38,70,229	36,99,387	36,83,000	36,65,000	37,63,000
Civil Furlough and Absentee Allowances	11,492	5,480	4,271	8,000	6,000	8,000
Superannuation Allowances and Pensions	1,16,83,183	1,21,31,479	1,26,66,561	1,30,12,000	1,32,98,000	1,37,42,000
Stationery and Printing	67,03,453	70,25,848	68,90,961	68,20,000	72,50,000	74,44,000
Exchange	...	...	...	...	...	...
Miscellaneous	45,39,511	85,09,175	64,80,127	35,20,000	36,97,000	35,32,000
TOTAL INDIA	2,67,42,382	3,15,42,211	2,97,47,307	2,70,43,000	2,79,16,000	2,84,89,000
ENGLAND.	£	£	£	£	£	£
Civil Furlough and Absentee Allowances	251,807	244,026	238,303	257,500	221,600	250,000
Superannuation Allowances and Pensions	1,976,705	2,006,754	2,011,722	2,026,500	2,018,000	2,025,500
Other Heads	128,045	140,396	116,466	92,600	172,100	100,800
TOTAL ENGLAND	2,356,557	2,391,176	2,366,491	2,376,600	2,411,700	2,376,300

183. The main variations have been referred to in paragraphs 155 and 157. The increases occur mainly under Superannuation Allowances and Pensions (India) and Stationery and Printing, and are due to the normal, growth of the pension list and larger consumption of stationery articles.

184. The following statement shows the amount of agricultural and other loans written off and charged under the head Miscellaneous :—

PROVINCE.	Accounts, 1901-1902.	Accounts, 1902-1903.	Accounts, 1903-1904.	1904-1905.		1905-1906.
				Budget Estimate.	Revised Estimate.	Budget Estimate.
	R	R	R	R	R	R
India	...	...	64,247	...	...	...
Central Provinces	5,19,334	39,769	12,12,723	1,00,000	2,00,000	50,000
Bengal	...	...	1,05,637	...	6,000	14,000
United Provinces of Agra and Oudh	1,19,109	1,50,041	12,154	5,000	10,000	5,000
Punjab	6,778	2,59,651	6,49,099	23,000	53,000	3,000
Bombay	14,56,464	26,75,809	8,63,404	...	2,000	...

FAMINE RELIEF AND INSURANCE.

	Accounts, 1901-1902.	Accounts, 1902-1903.	Accounts, 1903-1904.	1904-1905.		1905-1906, Budget.
				Budget.	Revised.	
	R	R	R	R	R	R
Famine Relief	79,37,720	48,22,634	3,05,264	...	1,32,000	31,76,000
Construction of Protective Railways	...	24,375	14,49,083	22,05,000	19,53,000	5,26,000
Construction of Protective Irrigation Works	10,60,386	14,21,131	21,66,690	35,00,000	32,68,000	57,00,000
Reduction or Avoidance of Debt	42,69,574	84,70,500	96,64,163	81,91,000	96,47,000	55,98,000
TOTAL	1,32,67,680	1,47,38,640	1,35,85,200	1,38,96,000	1,50,00,000	1,50,00,000
Net charge on account of the Bengal Nagpur and the Indian Midland Railways shown in the Railway Revenue Account	17,32,320	2,61,360	14,14,800	11,04,000	...	...
TOTAL EXPENDITURE CHARGEABLE TO THE FAMINE GRANT	1,50,00,000	1,50,00,000	1,50,00,000	1,50,00,000	1,50,00,000	1,50,00,000

185. As explained in paragraph 116, it has been decided that, with effect from the current year, the excess of the interest charges of the Bengal Nagpur

and Indian Midland Railways over their net earnings is not to be taken against the Famine Insurance Grant. As the four Protective railways in Madras are approaching completion, it is proposed to increase the expenditure on Protective Irrigation Works considerably next year. The expenditure on Famine relief works is provided for in Bombay and Madras to relieve distress due to the failure of the autumn and winter rains in Gujerat and the Deccan district. The balance which accrues, after meeting these various needs, is, as usual, devoted to Reduction or Avoidance of Debt.

RAILWAY REVENUE ACCOUNT.

	Accounts, 1901-1902.	Accounts, 1902-1903.	Accounts, 1903-1904.	1904-1905. Budget.	1904-1905. Revised.	1905-1906, Budget.
STATE RAILWAYS—	R	R	R	R	R	R
Gross Receipts	28,91,58,390	28,70,64,842	30,86,48,869	30,87,13,000	34,28,23,000	34,36,04,000
Working Expenses	14,23,85,017	14,74,08,163	15,56,72,365	15,84,59,000	16,62,97,000	16,85,54,000
Net Receipts	14,67,73,373	13,96,56,679	15,29,76,504	15,02,54,000	17,65,26,000	17,50,50,000
	£	£	£	£	£	£
Net Revenue equivalent at R15 = £1	9,784,892	9,310,445	10,198,433	10,017,000	11,768,400	11,670,000
Interest and other Charges—						
India converted at R15 = £1	3,223,480	3,346,997	3,526,753	3,750,300	3,737,100	3,942,700
England	5,406,829	5,511,831	5,557,330	5,622,000	5,624,100	5,761,100
Net Result	1,154,583	451,617	1,114,350	644,700	2,407,200	1,966,200
GUARANTEED RAILWAYS—						
Net Traffic Receipts converted at R15 = £1	914,989	946,182	941,463	988,300	1,093,600	900,000
Surplus Profits, Interest and other Charges—						
India converted at R15 = £1	154,673	90,884	117,311	134,300	139,900	174,300
England	1,009,544	1,026,892	1,032,772	1,056,100	1,045,100	1,039,000
Net Result	—249,228	—171,594	—208,620	—202,100	—91,400	—313,300
Other Receipts	33,753	50,062	39,812	46,600	48,800	49,500
Other Charges	92,492	101,136	84,873	135,000	110,100	138,200
STATISTICS—						
State Railways—						
Capital Expenditure to March 31—						
Expenditure by Government	114,330,144	117,729,962	122,406,787	127,379,662	127,700,887	135,928,287
Expenditure by Companies	36,590,076	38,699,861	40,392,021	41,821,161	41,701,121	42,844,221
Outlay on the East Indian Railway from Debentures raised by the Company	4,328,351	5,630,490	5,630,490	6,830,490	6,194,090	8,193,790
Outlay on the South Indian Railway by the Company	1,001,250	1,001,250	1,001,250	1,451,250	1,401,250	1,512,250
TOTAL	156,249,821	163,061,563	169,430,548	177,482,563	176,997,348	188,478,548
Miles open on April 1	19,295	19,380	20,119	20,767	20,744	20,347*
Guaranteed Railways—						
Miles open on April 1	1,305	1,334	1,349	1,409	1,408	1,408

* Decrease due to the transfer of the main line of the Bengal North-Western Railway from this head as explained in paragraph 140.

186. The Revised Estimate of net receipts from State Railways in 1904-1905 is better than the Budget Estimate by R2,62,72,000 or £1,751,400, the

gross receipts having exceeded expectation by R3,41,10,000 and working expenses necessary in connection therewith by R78,38,000. Details of the most important variations are given in paragraph 111 above.

The dominating features of the year are an exceptionally heavy export traffic in wheat on the North-Western Railway, and a large pilgrim and coal traffic on the East Indian Railway, while the earnings of the Great Indian Peninsula Railway have been swollen by a favourable cotton crop.

187. The estimate of net receipts from State Railways in 1905-1906 is placed at R14,76,000 (£98,400) below the Revised Estimate of 1904-1905, but the comparison is affected by the inclusion in the Budget figures of the net receipts of the Bombay, Baroda and Central India Railway for the last three months of the official year as explained in paragraph 140. Allowing for this, the real decrease below the Revised Estimate is R38,26,000 or £255,100. The estimate of receipts allows for normal expansion of traffic and for development of traffic on extensions recently opened ; but assumes that, owing to damage done to wheat and other crops by the recent frost and rains, the very high rate of increase recently obtained on the North Western Railway and some other lines will not be maintained. Working expenses follow the receipts ; but it has also been found necessary to provide for special renewals of permanent way and rolling-stock, and for repairs to flood damages in continuation of those undertaken in the current year. The increase in Interest and other charges in India is due to the progress of capital outlay, and that in England chiefly to further receipts of capital from Railway Companies. As a result of these increases, the estimated net gain from the working of State Railways in 1905-1906 is less by £441,000 than in the Revised Estimate for 1904-1905, but greater by £1,321,500 than in the Budget for that year.

The principal modifications allowed for in the estimates of net receipts have been specified in paragraph 141.

188. The Revised Estimate of net receipts from Guaranteed Railways shows an improvement of £105,300 compared with the original estimate, due chiefly to a large increase in goods traffic on the Madras Railway and in passenger traffic on the Bombay, Baroda and Central India Railway, partly counteracted by an increase in working expenses. In the Budget Estimate for 1905-1906 the nominal decrease of £193,600, compared with the Revised Estimate, is due, as explained in paragraph 140, to the inclusion of the net receipts of the Bombay, Baroda and Central India Railway for the last three months of the year under State Railways. The increase in the Budget Estimate for 1905-1906 under Surplus Profits, Interest and other charges in India is due to the transfer of the net credit for Government supervision and control from this head to "Other Charges."

IRRIGATION.

IRRIGATION.	Accounts, 1901-1902.	Accounts, 1902-1903.	Accounts, 1903-1904.	1904-1905. Budget.	1904-1905. Revised.	1905-1906, Budget.
MAJOR WORKS.	R	R	R	R	R	R
Revenue { Direct Receipts .	2,33,93,665	2,72,44,019	2,88,00,449	2,87,25,000	2,97,52,000	2,95,84,000
Revenue { Land Revenue .	1,22,00,957	1,22,15,889	1,25,57,090	1,32,67,000	1,29,05,000	1,37,38,000
Expenditure { Working Expenses	1,05,28,805	1,13,19,158	1,21,61,268	1,23,18,000	1,31,01,000	1,28,12,000
Expenditure { Interest .	1,41,61,844	1,45,36,567	1,49,13,519	1,53,52,000	1,52,38,000	1,57,25,000
NET .	+1,09,03,973	+1,36,04,183	+1,42,82,752	+1,43,22,000	+1,43,18,000	+1,47,85,000
MINOR WORKS.						
Receipts—Direct .	24,68,966	20,74,935	23,18,910	24,53,000	28,11,000	25,07,000
Expenditure . .	1,07,79,865	1,27,72,936	1,31,25,317	1,29,47,000	1,38,31,000	1,48,64,000
STATISTICS OF MAJOR WORKS.						
Capital Outlay to March 31 . . .	35,93,76,519	36,95,61,658	37,93,59,394	38,41,68,720	38,76,02,894	40,55,27,894

189. The net receipts under Major Works are almost the same in the Revised Estimate for 1904-1905 as in the Budget. Explanation of the principal variations has been given in paragraphs 100, 112 and 117.

In 1905-1906, the Direct receipts are expected to be less than in the Revised Estimate of the current year (paragraph 142), and the interest charges have increased with the amount of the productive debt. On the other hand, Land Revenue (Irrigation) receipts are larger and working expenses less, and the net result is an increase in receipts by R4,67,000.

190. As regards "Minor Works" the increase of R3,58,000 under receipts in the Revised Estimate occurs in nearly all the provinces. The decrease of R3,04,000 in the Budget for 1905-1906, as compared with the Revised Estimate, occurs mainly in the Punjab, Bengal and the United Provinces.

The variations in expenditure, and the addition of 10 lakhs from Imperial revenues in 1905-1906, have already been noticed in paragraphs 117 and 161.

OTHER PUBLIC WORKS.

	Accounts, 1901-1902.	Accounts, 1902-1903.	Accounts, 1903-1904.	1904-1905. Budget.	1904-1905. Revised.	1905-1906, Budget.
EXPENDITURE.	R	R	R	R	R	R
India—						
Military Works	1,39,52,561	1,55,10,922	1,47,25,195	1,55,84,000	1,40,34,000	1,69,12,000
Civil Works, Imperial	66,37,813	72,01,046	86,48,595	97,37,000	97,99,000	94,07,000
Civil Works, Provincial	3,01,94,023	3,52,06,548	4,00,31,031	4,41,26,000	4,11,37,000	4,60,97,000
Civil Works, Local	1,66,08,290	1,81,65,666	1,89,73,803	2,07,64,000	2,01,73,000	2,62,37,000
TOTAL INDIA	6,73,92,687	7,60,84,182	8,23,78,624	9,02,11,000	8,51,43,000	9,86,53,000
England—	£	£	£	£	£	£
Military Works	34,612	62,607	52,974	17,700	52,000	21,600
Civil Works	105,176	107,562	92,026	90,800	76,600	87,500
TOTAL ENGLAND	139,788	170,169	145,000	108,500	128,600	109,100
RECEIPTS.						
India . . . R	67,63,743	68,73,931	79,39,985	68,04,000	76,63,000	72,97,000
England . . . £	28,649	28,679	26,171	26,800	24,300	17,000

191. The Military Works expenditure of the current year in India is expected to be less than the Budget Estimate by R15,50,000, owing partly to the transfer of R5,15,000 to the grant for Expenditure in England upon stores and partly to inability to spend the full allotment. The Budget Estimate for next year has been fixed at R1,72,36,000 for India and England, and is made up as follows:—

	R
Fixed quinquennial grant	93,53,000
Large works costing over R50,000 and schedule items	43,55,000
Reorganisation	35,28,000
	1,72,36,000

192. The Revised Estimate of Provincial and Local Civil Works shows a decrease of R35,80,000 as compared with the Budget, due chiefly to the special grants provided in the Budget Estimate not being fully utilised in the Punjab, Madras, and Berar, and to a less extent in some of the other provinces. The most notable of these items is R20,00,000 provided for the Simla Improvement scheme, of which only R1,25,000 will be spent during the year. The Provincial and Local Civil Works Budget for 1905-1906 is R74,44,000 in excess of that of the current year. Of the excess, R56,53,000 represents expenditure provided out of the special grants to District Boards referred to in paragraph 126. The flourishing condition of the provincial finances in Burma, and the special grants made to some of the Local Governments in connection with their new settlements and for other special purposes have also enabled them to provide for considerable additional expenditure next year. On the other hand, there is a considerable reduction in the allotment made in the United Provinces.

ARMY SERVICES.

EXPENDITURE.	Accounts, 1901-1902.	Accounts, 1902-1903.	Accounts, 1903-1904.	1904-1905. Budget.	1904-1905. Revised.	1905-1906, Budget.
INDIA—	R	R	R	R	R	R
Effective Services—						
Regimental Pay and Allowances.	7,85,63,254	8,25,96,895	8,85,44,754	9,84,04,000	9,76,37,000	9,84,97,000
Supply and Transport . . .	4,09,64,916	4,19,46,895	4,19,01,868	4,24,34,000	4,18,83,000	4,36,97,000
Ordnance . .	96,46,625	1,12,99,554	1,09,25,486	1,25,73,000	1,21,47,000	1,36,52,000
Other Heads .	3,22,11,150	3,51,55,659	4,13,42,750	3,95,67,000	4,47,12,000	3,51,87,000
	16,13,85,945	17,09,99,003	18,27,14,858	19,29,78,000	19,63,79,000	19,10,33,000
Non-effective Services	93,27,144	98,37,015	1,00,92,048	98,37,000	1,00,05,000	1,00,25,000
Reorganisation .	...	...	...	...	73,73,000	85,36,000
TOTAL INDIA .	17,07,13,089	18,08,36,018	19,28,06,906	20,28,15,000	21,37,57,000	20,95,94,000
ENGLAND—	£	£	£	£	£	£
Effective Services—						
Payments to War Office in respect of British Forces serving in India.	64,010	851,993	627,109	556,000	644,600	646,000
Furlough Allowances and Pay during Voyage of British Forces serving in India .	94,074	112,750	141,132	113,000	138,000	126,000
Furlough Allowances of Officers of the Indian Service . .	216,620	250,605	261,115	240,000	270,000	250,000
Indian Troop Service . .	196,521	345,499	360,039	333,800	379,000	321,300
Other Heads .	32,590	75,062	55,285	53,000	63,000	61,000
Stores for India—						
Clothing . .	191,178	183,149	238,956	233,600	198,100	203,300
Ordnance and Miscellaneous.	1,147,238	1,015,005	795,670	1,529,300	1,140,000	527,100
Other Heads .	90,029	92,795	139,474	100,900	104,300	123,100
	2,032,260	2,926,858	2,618,780	3,159,600	2,937,000	2,257,800
Non-effective Services—						
Payments to War Office for Retired Pay, etc., of British Forces for services in India.	554,562	615,037	659,895	716,800	715,800	725,000
Pay and Pensions of Non-effective and Retired Officers of the Indian Service .	1,650,391	1,602,887	1,580,924	1,560,000	1,545,000	1,530,000
Other Heads .	145,846	145,875	151,816	157,300	166,500	161,000
	2,350,799	2,363,799	2,392,635	2,434,100	2,427,300	2,416,000
Reorganisation—						
Stores for India.	...	...	...	...	700,000	1,635,600
TOTAL ENGLAND .	4,383,059	5,290,657	5,011,415	5,593,700	6,064,300	6,309,400
RECEIPTS—	R	R	R	R	R	R
India . . .	1,05,12,361	1,09,79,881	95,85,634	80,59,000	86,54,000	89,80,000
	£	£	£	£	£	£
England . .	276,765	392,998	450,386	362,400	385,100	328,900

193. The variations in the receipts and ordinary expenditure, both in India and England, between the Budget and Revised Estimates of the current year

have been explained in paragraphs 98, 99, 114, and 118. The following are the more important items of expenditure included under the head Reorganisation in the Revised Estimate in India—

Supply and Transport—Additional mule corps and cadres; local stores for 40 additional field hospitals; and mobilisation equipment.

Remounts—Increase in the reserve of horses.

Clothing—Clothing for general and field hospitals.

Ordnance—Materials for manufacture of ·303 ammunition; ordnance stores for 40 additional field hospitals; mobilisation equipment and completion of the four existing ordnance field parks.

The £700,000 in the Revised Estimate under Reorganisation in England represents the cost of rifles, guns, ammunition and ordnance and other stores ordered from England this year.

194. The following table gives a comparison of the Budget Estimates of 1904-1905 with those of 1905-1906, for the whole Military expenditure of India, both in this country and in England, under all the heads of account under which it is charged :—

	Ordinary Expenditure.	Reorganisation.	Special measures.	Special services.	TOTAL.
Budget, 1904-1905—	R	R	R	R	R
India—					
Army	19,45,09,000	...	34,16,000	48,90,000	20,28,15,000
Military Works	95,47,000	...	60,37,000	...	1,55,84,000
Marine	35,42,000	...	27,000	6,80,000	42,49,000
Special Defences	...	...	16,00,000	...	16,00,000
TOTAL	20,75,98,000	...	1,10,80,000	55,70,000	22,42,48,000
	£	£	£	£	£
Converted at R15=£1	13,839,800	...	738,700	371,400	14,949,900
England—					
Army	4,593,700	...	992,100	7,900	5,593,700
Military Works	17,700	...	...	...	17,700
Marine	170,200	...	110,000	...	280,200
Special Defences	...	...	150,000	...	150,000
Total England	4,781,600	...	1,252,100	7,900	6,041,600
Total India and England	18,621,400	...	1,990,800	379,300	20,991,500
Budget, 1905-1906—	R	R	R	R	R
India—					
Army	19,70,11,000	85,36,000	25,82,000	14,65,000	20,95,94,000
Military Works	90,29,000	35,28,000	43,55,000	...	1,69,12,000
Marine	38,12,000	...	2,000	1,81,000	39,95,000
Special Defences	...	...	11,73,000	...	11,73,000
TOTAL	20,98,52,000	1,20,64,000	81,12,000	16,46,000	23,16,74,000
	£	£	£	£	£
Converted at R15=£1	13,990,100	804,300	540,800	109,700	15,444,900
England—					
Army	4,662,900	1,635,600	10,900	...	6,309,400
Military Works	21,600	...	...	...	21,600
Marine	181,600	...	100,000	...	281,600
Special Defences	...	...	175,000	...	175,000
Total England	4,866,100	1,635,600	285,900	...	6,787,600
Total India and England	18,856,200	2,439,900	826,700	109,700	22,232,500

195. The increase in total expenditure in 1905-1906 is entirely due to reorganisation. The variations in the ordinary expenditure have been explained in Section III. The chief objects upon which the Reorganisation grants for next year are expected to be spent are as follows:—

INDIA.

Army.

Additional mule corps, and mule cadres.
Increase in the reserve of horses.
Native troops' lines and land.
Increase in reserves of small arm ammunition.
Rearmament of horse and field artillery.
Increase to reserve of rifles.
Provision of G. S. wagons for artillery ammunition.
Mobilisation equipment for units.
Change of administration in Supply and Transport Corps.
Provision of additional army transport carts.
Carts for 8 cavalry brigade ammunition columns and 8 divisional ammunition columns.

Military Works.

Construction of buildings for storing increase in reserves of artillery ammunition.
Construction of buildings in connection with the redistribution of the army.

ENGLAND.

Increase in reserves of artillery ammunition.
Increase in reserves of small arm ammunition.
Rearmament of horse and field artillery.

196. The principal grants for special measures in India under Army and Military Works are for the purposes shown below. Under Marine, provision has been made in England for a ship required to replace the R. I. M. vessel *Canning*.

Army.

Formation of a Pioneer battalion of Hazaras.
Establishment of new and extension of existing dairies.
Personnel, labour and local stores for Cordite, Rifle, etc., factories.

Military Works.

Central Gun Carriage Factory, Jubbulpore.
Rifle Factory, Ishapur.
Stock and Cartridge Metal Rolling Mills, Ishapur.
Electric installation for lighting and punkha pulling.
Staff College, Quetta.
Lansdowne-Dogadda cart road.
Water-supply of Umballa and Secunderabad buildings, and railway sidings for the arsenal at Kirkee.

Section V.—Capital Expenditure on Railways and Irrigation Works not charged to Revenue.

RAILWAY CONSTRUCTION.

197. The expenditure on Railway Construction for which the Government of India undertakes financial responsibility or gives any direct guarantee is now estimated at R11,21,69,000 in 1904-1905 and at R12,50,00,000 in 1905-1906, against R9,57,06,265 in 1903-1904, and R12,00,00,000 in the Budget Estimate of the current year, inclusive of R60,00,000 for the purchase of four branch railways. During the course of the year, however, a sum of R25,00,000 was transferred from head 49.—Irrigation, and the total grant for the year was thus raised to R12,25,00,000. The lapse of R1,03,31,000 is due to short outlay in England against some of the amounts placed at the disposal of the Secretary of State and Companies' Boards for the purchase of rolling-stock

and stores. This was largest in the case of the East Indian, Madras, Southern Mahratta, and Bombay, Baroda and Central India Railways. It was partly compensated for by increased outlay in India, and by the commencement of construction work on the Rameswaram Extension of the South Indian Railway. The grant of R12,50,00,000 for 1905-1906 is inclusive of a regrant of 50 lakhs out of the lapses of 1904-1905.

198. The distribution of the total expenditure on Railway Construction between State and Companies' agency in each of the three years from 1903-1904 to 1905-1906 is as follows :—

	Accounts, 1903-1904.	Revised Estimate, 1904-1905.	Budget Estimate, 1905-1906.
Expenditure in England.	£	£	£
1. State Lines	1,301,774	1,509,000	2,346,000
2. Old Guaranteed Railways	437,172	329,500	493,700
3. Extensions of ditto	54	1,500	...
4. Other Guaranteed or Assisted Railways	832,031	763,700	648,900
TOTAL	2,571,031	2,603,700	3,488,600
Equivalent in rupees of Expenditure in England.	R	R	R
1. State Lines	1,95,26,605	2,26,35,000	3,51,90,000
2. Old Guaranteed Railways at contract rates	57,17,811	39,82,000	58,91,000
3. Extensions of ditto at prescribed rates	807	23,000	...
4. Other Guaranteed or Assisted Railways at contract rates	1,24,80,459	1,14,56,000	97,34,000
TOTAL	3,77,25,682	3,80,96,000	5,08,15,000
Expenditure in India.			
1. State Lines	4,84,99,967	6,91,77,000	6,77,40,000
2. Old Guaranteed Railways	—35,97,070	—30,64,000	—9,91,000
3. Extensions of ditto	1,46,750	—54,000	50,000
4. Other Guaranteed or Assisted Railways	1,29,02,320	79,45,000	73,52,000
5. Branch Lines on firm guarantee	28,616	69,000	34,000
TOTAL INDIA	5,79,80,583	7,40,73,000	7,41,85,000
TOTAL OF PROGRAMME	9,57,06,265	11,21,69,000	12,50,00,000

199. The figures in the above table do not include the expenditure on Protective Railways met from the Famine Insurance grant, nor of Branch Line Companies not in receipt of a direct guarantee, nor that of other Companies whose transactions are outside the Government accounts. Including this expenditure, and also the expenditure from Provincial and Local Revenues and from loans raised by Local Boards for local lines, the total expenditure on Railway Construction in the three years is as follows :—

	Accounts, 1903-1904.	Revised Estimate, 1904-1905.	Budget Estimate, 1905-1906.
	R	R	R
Total as in preceding table	9,57,06,265	11,21,69,000	12,50,00,000
Famine Protective lines	14,49,083	19,53,000	5,26,000
Branch lines not on firm guarantee	1,89,719	1,12,000	1,18,000
Railways outside the Government account	62,80,366	1,04,41,000	96,79,000
Provincial and Local State lines	3,98,248	1,01,000	12,04,000
GRAND TOTAL	10,40,23,681	12,47,76,000	13,65,27,000

200. Details of the expenditure on State and Companies' lines, whether open or under construction, for 1904-1905 and 1905-1906, will be found in statement A of Appendix III, furnished by the Railway Board.

Irrigation Construction.

201. The figures are:—

Accounts, 1903-1904.	Budget, 1904-1905.	Revised, 1904-1905.	Budget, 1905-1906.
R	R	R	R
76,18,475	1,25,00,000	60,38,000	1,25,00,000

Of the original Budget grant of R1,25,00,000 for 1904-1905, a sum of R25,00,000 was transferred during the year to "48.—State Railways," and a further sum of R14,00,000 was surrendered, leaving the grant at R86,00,000, against which the Revised Estimate is placed at R60,38,000.

The Budget grant for 1905-1906 has been fixed at R1,25,00,000.

202. The following table shows the projects included in the present programmes of 1904-1905 and 1905-1906, and the amounts to be spent on each:—

Name of project.	Expenditure in	
	1904-1905.	1905-1906.
Canals in operation—	R	R
Mandalay Canal	1,75,000	56,000
Ganges "	2,30,000	4,06,000
Lower Ganges Canal	3,50,000	5,47,000
Fatehpur Branch, Lower Ganges Canal	60,000	65,000
Eastern Jumna Canal	2,30,000	2,20,000
Western " "	20,000	33,000
Bari Doab "	2,50,000	2,40, 00
Sirhind Canal	50,000	1,00,000
Chenab "	1,50,000	5,50,000
Upper Chenab Canal	30,000	15,00,000
Jhelum "	10,80,000	19,00,000
Upper Jhelum "	30,000	14,50,000
Indus Inundation Canals	5,00,000	6,48,000
Godavery Delta	1,70,000	2,33,000
Kistna "	5,00,000	4,24,000
Penner River Canals	60,000	1,10,000
Cauvery Delta	1,50,000	2,18,000
Periyar Project	1,20,000	1,38,000
Desert Canal	18,000	4,000
Eastern Nara Works	70,000	43,000
Jamrao Canal	—1,52,000	11,000
Canals under construction—		
Shwebo Canal	6,78,000	7,40,000
Mon Canals	3,77,000	8,01,000
Other Projects	8,92,000	14,34,000
Reserve	...	6,29,000
TOTAL	60,38,000	1,25,00,000

Section VI.—Provincial Finance.

Features of new settlements with Bombay and the Punjab.

203. The system of *quasi*-permanent settlement described in paragraphs 211 to 213 of the last Financial Statement has been extended to Bombay and the Punjab; the new settlements with these provinces will take effect from the ensuing year. The principles followed are generally the same as those adopted for the four provinces dealt with last year, but the following modifications have been found necessary:—

Bombay.—The Provincial share of revenue under the principal divisible heads has been raised to one-half, except under Registration, which has, as in Madras and Bengal, been made a wholly Provincial head. The alteration of expenditure under the corresponding heads follows that of receipts, save that under 3.—Land Revenue, the expenditure, which represents the cost of the ordinary district administration, has been made wholly Provincial. The Local Government has also been given an interest in Irrigation works by

provincialising half the revenue and expenditure (including interest on debt) under the Irrigation heads. The Government of India have likewise agreed that if in any year the Provincial share of Land Revenue (divided portion) should fall below 1,89½ lakhs, the deficit shall be made good from Imperial resources. The Government of India have also undertaken to secure the Province from loss in connection with the project for irrigating territory in Baluchistan from Bombay, if and when this is carried out.

Finally, the fixed assignment, which has been largely added to, is to be further increased when the division of the Khandesh district, and the revision of the Sind Sadar court are carried out. A sum of R50,000 has been provided for these purposes in the ensuing Budget.

Punjab.—The Provincial share of Revenue has been raised to ⅜ under Land Revenue, to the whole under the head Registration, and to one-half under the remaining divided heads. On the expenditure side the proportions are the same, except that the head 3.—Land Revenue will be wholly Provincial. The scope of the settlement has also been enlarged by the provincialisation of three-eighths of the revenue and expenditure (including interest) under Major Irrigation works. The Government of India have also agreed that if the net revenue from Irrigation, after deducting the Provincial share of the interest charge, should fall below 28 lakhs, the deficit will be made up from Imperial resources.

Allotment of growing revenues and fixed assignments.

204. Both these provinces have suffered severely from famine and plague, and during the last few years their finances have been in constant deficit, necessitating large grants from Imperial revenues to secure nominal equilibrium. The new settlements have accordingly been framed on a very liberal basis, and the fixed assignments to the two Governments have been increased by R53,43,000 per annum, namely, R36,92,000 in the case of Bombay and R16,51,000 in the case of the Punjab.

The shares of growing revenue and the fixed assignments from Imperial to Provincial stand as follows:—

	Bombay.	Punjab.
	R	R
Growing revenue	4,48,98,000	2,46,50,000
Fixed assignment	42,77,000	3,00,000
TOTAL .	4,91,75,000	2,49,50,000

The following table shows the share of the average annual increment of revenue which would accrue to Provincial revenues, calculated on the basis of the figures for the years 1887-1888 to 1895-1896 (which is here taken as the last normal year) in the case of Bombay, and 1892-1893 to 1903-1904 in the case of the Punjab:—

	Under the old Settlement.	Under the new Settlement.
Bombay	6,30,000	8,55,000
Punjab	3,08,000	6,78,000

In other words, out of the annual increment of revenue of the two Provinces taken together, the Supreme Government will receive R5,95,000 less than they have hitherto done. On the other hand, owing to larger provincialisation of expenditure, the Government of India will have to bear R2,21,000 less of the average annual increment under charges. On the whole, therefore, the net loss to the Supreme Government by sacrifice of annual increment of revenue is R3,74,000. As a result of the changes above described, Bombay will now receive 59 per cent and the Punjab 33·7 per cent of the net average annual increment of revenue under the divided heads including Irrigation.

Initial grants.

205. Finally, in order that the Local Governments may start the new settlement under favourable conditions, the Government of India have sanctioned an initial lump grant of R50,00,000 in each case. These sums are intended *inter alia* to cover all future plague charges.

Additional grants made to major Provinces in previous years.

206. The only major provinces in which the new scheme of *quasi*-permanent settlement now remains to be introduced are the Central Provinces and Burma, and the case of the Central Provinces will be taken up during the current year.

207. Of the recurring grants to Provincial Governments for education and improvement of district administration, shown in paragraphs 223 and 226 of last year's Statement, those to the Central Provinces (3·9 lakhs), to Burma (4 lakhs), to the Punjab (6·41 lakhs) and to Bombay (9·5 lakhs) continued to be paid during the current year, the remainder being merged in the new settlements with Assam, Bengal, the United Provinces and Madras. In the coming year the above grants to the Punjab and Bombay will merge in the fresh settlements with those provinces, leaving only the grants to Burma and the Central Provinces still outstanding.

Principal Fresh grants in 1905-1906.

208. On the other hand, as explained in paragraphs 126 and 156, considerable recurring grants have been made to the provinces in the next year for the reform and development of Police administration, Education and Agriculture, for assignment to District and Local Boards, and to compensate those provinces in which the famine cesses are to be remitted. These payments, which will be made through the adjusting head of Land Revenue, are as follows for each major province:—

PROVINCE.	For Police reform.	For Primary education.	For agricultural development.	For grants-in-aid to District and Local Boards.	In compensation for remission of Famine cesses.
	R	R	R	R	R
Central Provinces including Berar	5,00,000	2,00,000	As yet undistributed.	2,00,000	2,00,000
Burma	5,00,000	2,00,000		4,50,000	...
Assam	50,000	1,00,000		1,50,000	...
Bengal	12,00,000	10,00,000		12,50,000	...
United Provinces	6,50,000	6,00,000		8,00,000	13,30,000
Punjab	5,00,000	3,00,000		6,50,000	6,50,000
Madras	10,00,000	6,00,000		14,00,000	...
Bombay	5,00,000	5,00,000		7,00,000	...
TOTAL	49,00,000	35,00,000	20,00,000	56,00,000	21,80,000

In addition to the above special grants, a grant of 5 lakhs for the improvement of University Education has been distributed as follows in the Revised Estimate of the current year:—

	R
Bengal	2,00,000
United Provinces	1,33,000
Punjab	34,000
Madras	70,000
Bombay	63,000

A similar sum of 5 lakhs will be distributed in 1905-1906.

Other assignments.

209. The assignments to Provincial Governments in compensation for their diminished receipts by the exclusion of incomes between R500 and R1,000 from Income Tax in 1903-1904, will, in the coming year, be merged in the new settlements in the case of all the major provinces except the Central Provinces and Burma. In Burma the compensation amounts to R97,000 and in the Central Provinces to R30,000. The Central Provinces also obtains R35,000 as contribution for the Provincial share of the Pandhri Tax abolished in 1902-1903, and R2,20,000 for extra expenditure consequent on the addition of Berar to this Administration. Bengal receives R4,31,000 as special contribution towards the improvement of the Port of Chittagong, in addition to R75,000 allotted for this purpose in the Revised Estimate. Madras receives R6,26,000 in the Revised Estimate, and R7,00,000 in the Budget for 1905-1906, as Imperial contribution towards the improvement of the Madras Harbour.

210. The following table gives the usual information regarding revenue, expenditure, and balances of each province, compared with the standards assumed in the settlements in force in each :— *Revenue, expenditure, and balances of the various provinces.*

	Estimate for the old Settlement.	Estimate for the new *quasi*-permanent Settlement.	ACCOUNTS.		Revised, 1904-1905.	Budget, 1905-1906.
			1902-1903.	1903-1904.		
	1	2	3	4	5	6
CENTRAL PROVINCES—	R	R	R	R	R	R
Balance on April 1, 1902 . . .	...	...	22,43,000	...	...	...
Total Revenue, including adjustments	83,93,000	...	1,02,98,000	1,14,39,000	1,14,92,000	1,28,49,000
Total Expenditure	83,93,000	...	1,02,99,000	1,21,80,000	1,21,93,000	1,28,49,000
Closing Balance	...	...	22,42,000	15,01,000	8,00,000	8,00,000
BURMA—						
Balance on April 1, 1902 . . .	...	...	1,38,17,000	...	...	...
Total Revenue, including adjustments	3,31,33,000	...	3,40,43,000	3,70,48,000	3,85,53,000	4,13,10,000
Total Expenditure	3,31,33,000	...	3,73,30,000	3,90,80,000	4,05,81,000	4,42,62,000
Closing Balance	...	...	1,05,30,000	84,98,000	64,70,000	35,18,000
ASSAM—						
Balance on April 1, 1902 . . .	...	...	6,00,000	...	...	...
Total Revenue, including adjustments	66,43,000	72,07,000	84,16,000	92,84,000	75,84,000	80,30,000
Total Expenditure	66,43,000	72,07,000	74,07,000	81,44,000	77,79,000	77,84,000
Closing Balance	...	...	16,09,000	27,49,000	25,54,000	28,00,000
BENGAL—						
Balance on April 1, 1902 . . .	...	...	49,06,000	...	...	...
Total Revenue, including adjustments	4,43,49,000	4,98,87,000	5,23,92,000	6,33,54,000	5,16,41,000	5,63,70,000
Total Expenditure	4,43,49,000	4,98,87,000	5,17,69,000	5,46,30,000	5,34,08,000	6,06,[illegible]
Closing Balance	...	...	55,29,000	1,42,53,000	1,24,86,000	82,49,000*
UNITED PROVINCES OF AGRA AND OUDH—						
Balance on April 1, 1902 . . .	...	...	38,80,000	...	...	...
Total Revenue, including adjustments	3,42,62,000	3,66,64,000	3,89,87,000	4,30,39,000	3,73,97,000	3,83,04,000
Total Expenditure	3,42,62,000	3,66,64,000	3,90,51,000	3,93,28,000	3,88,89,000	4,07,71,000
Closing Balance	...	...	38,16,000	75,27,000	60,35,000	35,68,000
PUNJAB—						
Balance on April 1, 1902 . . .	...	...	14,96,000	...	...	...
Total Revenue, including adjustments	1,90,28,000	2,49,50,000	2,24,54,000	2,30,40,000	2,71,32,000	2,67,31,000
Total Expenditure	1,90,28,000	2,49,50,000	2,14,25,000	2,23,65,000	2,23,25,000	3,01,66,000
Closing Balance	...	...	25,25,000	32,00,000	80,07,000	45,72,000
MADRAS—						
Balance on April 1, 1902 . . .	...	...	42,87,000	...	...	...
Total Revenue, including adjustments	3,10,65,000	3,50,48,000	3,64,05,000	4,22,11,000	3,58,29,000	4,03,66,000
Total Expenditure	3,10,65,000	3,50,48,000	3,64,21,000	3,69,70,000	3,77,13,000	4,33,93,000
Closing Balance	...	...	42,71,000	95,12,000	76,28,000	46,01,000
BOMBAY—						
Balance on April 1, 1902 . . .	...	...	58,23,000	...	...	...
Total Revenue, including adjustments	4,16,53,000	4,91,75,000	4,67,70,000	4,60,62,000	5,12,05,000	5,19,95,000
Total Expenditure	4,16,53,000	4,91,75,000	4,91,93,000	4,61,85,000	4,68,72,000	5,50,39,000
Closing Balance	...	...	34,00,000	32,77,000	76,10,000	45,66,000

* Includes R50,00,000 held for the Calcutta improvement scheme referred to in paragraph 219 of last year's Statement.

The large excesses of expenditure over revenue in Bengal, the United Provinces, the Punjab, Madras and Bombay are due to partial utilisation of the lump grants given towards the starting of the settlements with these provinces.

Section VII.—Ways and Means.

HOME TREASURY.

211. The following are the details of the transactions of the Home Treasury in the Budget and Revised Estimates of 1904-1905 and in the Budget Estimates of 1905-1906:—

	Budget, 1904-1905.	Revised, 1904-1905.	Budget, 1905-1906.
	£	£	£
Opening Balance	7,003,387	7,294,782	10,338,282
RECEIPTS.			
Permanent Debt incurred for the Redemption of Railway Liabilities	...	...	2,927,400
Capital raised and deposited by Railway Companies—			
For Capital outlay	1,252,600	1,467,400	402,600
* For discharge of Debentures	2,070,100	47,100	2,274,800
Deposits and Advances—			
* Gold Reserve Fund	166,800	2,001,200	254,000
* Currency Reserve	...	...	1,333,000
Other items	7,500	16,500	14,300
Remittance Account between England and India—			
Railway transactions	2,453,000	1,781,200	2,114,000
* Remittance of Gold from India for purchase of silver	...	4,492,300	...
Other transactions	504,000	1,015,600	301,000
Total Receipts, excluding Council Bills, Loans, and Opening Balance	6,454,000	10,821,300	9,621,100
DISBURSEMENTS.			
Excess of Expenditure over Revenue	18,435,900	18,801,000	19,262,800
Railway and Irrigation Capital not charged to Revenue—			
Outlay on State Railways and Irrigation Works	1,715,800	1,517,000	2,372,500
Redemption of Railway Liabilities	...	...	3,427,400
Outlay of Railway Companies	1,264,900	1,107,900	1,145,200
* Payments to Railway Companies for discharge of debentures	2,070,100	61,200	2,274,800
Permanent Debt discharged	1,002,100	1,002,200	250,000
Temporary Debt discharged	2,000,000	2,000,000	500,000
Deposits and Advances—			
* Gold Reserve Fund	166,800	2,001,200	254,000
* Currency Reserve	...	...	1,333,000
Other transactions	7,900	119,100	3,600
Remittance Account between England and India—			
Railway transactions	2,747,000	2,668,500	1,654,300
* Purchase of silver	...	4,540,000	...
Other transactions	350,600	459,700	408,300
Total Disbursements	29,761,100	34,277,800	32,885,900
Net Disbursements, excluding Council Bills, Loans, and Opening Balance	23,307,100	23,456,500	23,264,800
Financed as follows:			
Council Bills	16,500,000	23,500,000	16,500,000
Permanent Debt incurred	2,500,000	2,500,000	2,000,000
Temporary Debt incurred	2,000,000	500,000	...
Reduction of + or addition to — Cash Balance	+2,307,100	—3,043,500	+4,764,800
TOTAL	23,307,100	23,456,500	23,264,800
Closing Balance	4,696,287	10,338,282	5,573,482

* The heads marked with an asterisk appear both on the receipt and payment sides. As the receipts and disbursements under each of them are practically equal, they do not affect the Ways and Means of the year to any material extent.

212. Apart from receipts from loans and the sale of Council Bills, the net disbursements of the Home Treasury were taken in the Budget Estimate of the current year at £23,307,100, including £1,002,100 and £2,000,000, respectively, on account of discharge of Great Indian Peninsula Railway debentures and India Bills which fell due during the year. It was anticipated that the net disbursements would be met by the sale of £16,500,000 of Council Bills; the issue of £2,500,000 and £2,000,000 of India Stock and India Bills, respectively; and by drawing upon the cash balance of the Home Treasury to the extent of £2,307,100. The net disbursements are now taken in the Revised Estimate at £23,456,500 or £149,400 more than in the Budget. But, owing to the demand for trade purposes, the sales of Council Bills are expected to exceed the Budget Estimate by £7,000,000, excluding £700,000 appropriated for the remittance to London of a part of the profit on the rupee coinage of the year which has accrued to the Gold Reserve Fund. Of the extra £7,000,000, £1,500,000 has been applied to discharge India Bills for that amount which it was anticipated would be replaced during the year, and the remainder after meeting the increase in the net disbursements, has gone to swell the closing balance of the year which is now estimated at £10,338,282. *1904-1905. General Remarks.*

213. The increase of £149,400 in the net disbursements is the result of a number of variations. The receipts of fresh capital from Railway Companies, which in the Budget Estimate were taken at £2,900,000, are now estimated at £2,403,700, *i.e.*, £496,300 less than the Budget. There is also an increase of £365,100 in the net expenditure chargeable to Revenue, and of £102,200 in the net disbursements on account of Advances. The payments for the purchase of silver likewise exceeded the value of the gold remitted from India for the purpose by £47,700. On the other hand, there are decreases of £198,800 in the expenditure on State Railways and Irrigation Works not charged to Revenue, and of £260,700 in the net payments to Railway Companies (including Companies working State lines in India) for the purchase of stores, etc. There is also a considerable improvement (£402,500) in the net result of the miscellaneous remittance transactions between England and India: these consist chiefly of miscellaneous payments in England which are transferred to India to be recovered or brought to account and of recoveries in England from the Imperial Government on account of expenditure incurred in India in connection with the Somaliland expedition and for emigration bills, Chelsea out-pensioners and supplies to His Majesty's Navy. The net result of these several factors is an increase of £149,300 which, with a small increase of £100 in the amount of the Permanent Debt discharged, gives the total increase of £149,400 in the net outgoings. *1904-1905. Increase in net disbursements as compared with Budget.*

214. The demand for Council Bills and telegraphic transfers has been very large throughout the year and it is expected that the sales of the year will reach £24,200,000. Of this sum, £700,000 has been appropriated, as mentioned above, for the remittance to London of a part of the profit on the rupee coinage of the year which has accrued to the Gold Reserve Fund. The balance of £23,500,000, which has been shown against the item "Council Bills" in the foregoing table, represents the amount of the ordinary drawings of the Secretary of State. *1904-1905. Council Bills.*

215. The Secretary of State has also received from India remittances of gold on account of the Gold Reserve Fund, in August, September and December 1904. The sale-proceeds of this gold (£1,099,500), as also the remittance by Bills of £700,000 referred to above, have as usual been invested in sterling securities. The balance shown under Gold Reserve Fund in the receipts and disbursements transactions exhibited in the table on the preceding page represents interest on investments already made. Investments on behalf of the Gold Reserve Fund are made in London at the earliest possible date after receipt of the remittances, and do not therefore affect the balances of the Home Treasury otherwise than temporarily. *1904-1905. Remittances for Gold Reserve Fund.*

216. The Budget Estimate, as mentioned above, provided for the issue of £2,500,000 India Stock and £2,000,000 India Bills to discharge Railway debentures and India sterling bills falling due during the year, as well as for advances to Indian Railway Companies under Act 51 Vict., c. 5. There has been a variation from this programme in the issue of India Bills: the new issues have been *1904-1905. Loans.*

restricted to £500,000, and the balance of £1,500,000 has been discharged. This reduction in the amount of the floating debt has been effected without a corresponding increase of the issue of India Stock, the cash balances in India having admitted of the increased drawings of Council Bills.

The sterling loan was announced in April last, tenders being invited for £2,500,000 of 3 per cent India Stock at a minimum rate of 94½ per cent. The applications received amounted to £12,059,600, and the average rate of accepted tenders was £95-18-6. The issue of India Bills was made in May 1904 for a period of twelve months. The aggregate amount tendered was £3,331,000, and the average rate of interest payable on the £500,000 accepted was £2-11-0 per cent per annum.

1904-1905. Capital raised and deposited by Railway Companies.

217. The details of the transactions under capital raised and deposited by Railway Companies are as follows:—

Receipts.	Budget, 1904-1905.	Revised, 1904-1905.
Subscribed Capital.		
To discharge debentures—	£	£
Bengal-Nagpur Railway	25,000	...
" " Extensions	375,000	...
Indian Midland Railway	1,000,000	...
Rohilkund-Kumaon Railway	147,000	...
Bombay, Baroda and Central India Railway	120,000	...
Madras Railway	403,100	47,100
	2,070,100	47,100
To meet Capital outlay—		
Bengal Nagpur Railway	...	200,000
" " " Extensions	...	800,000
Bombay, Baroda and Central India Railway	500,000	...
Madras Railway	750,000	454,200
	1,250,000	1,454,200
Miscellaneous (Transfer fees, etc.)	2,600	13,200
Total Receipts	3,322,700	1,514,500
Issues.		
For Discharge of Debentures	2,070,100	61,200
For Capital outlay, *i.e.*, Stores, Establishment Charges, etc.	1,264,900	1,107,900
Total Issues	3,335,000	1,169,100

The conditions obtaining in the London money market have not been favourable for the raising of fresh capital by Railway Companies: £2,023,000 of Railway debentures which matured during the course of the year have therefore been renewed instead of being discharged in accordance with the Budget programme. The discount paid on renewal amounted to £14,100. The Madras Railway Company alone paid off £47,100 of debentures. The total issues for capital outlay are £157,000 less than the Budget Estimate.

1904-1905. Remittance Account between England and India—Railway transactions.

218. The Railway Companies whose transactions are dealt with above have separate capital deposit accounts in England, and funds raised and withdrawn by them in England are brought directly to account in the Home Treasury. There are, however, other Companies which work railways that are the property of the State, namely, the East Indian, the South Indian, the Great Indian Peninsula, the Bengal and North-Western and the Rajputana-Malwa Railways. Advances are made to the Companies in England for the purchase of stores, and funds are sometimes raised by them and deposited with the Secretary of State: these deposits and advances, instead of being brought directly to account in England, are treated as remittances from or to India and are brought

to account in this country. The details of the transactions during the current year are as follows:—

RECEIPTS.	Budget, 1904-1905.	Revised, 1904-1905.
	£	£
Debentures raised—		
East Indian Railway { To replace Debentures	800,000	800,000
East Indian Railway { For additional Capital	1,200,000	563,600
South Indian Railway Ditto .	450,000	400,000
	2,450,000	1,763,600
Transfer fees, etc.	3,000	17,600
TOTAL RECEIPTS .	2,453,000	1,781,200
ISSUES.		
To replace Debentures—		
East Indian Railway	800,000	800,000
Advances for Purchase of Stores—		
East Indian Railway	750,000	630,800
Rajputana-Malwa Railway	172,000	87,800
South Indian Railway	155,000	127,300
Bengal and North-Western Railway . .	120,000	117,200
Great Indian Peninsula Railway . . .	750,000	905,400
TOTAL ISSUES .	2,747,000	2,668,500

The East Indian Railway issued only £1,500,000 of Debenture Stock instead of the £2,000,000 entered in the Budget Estimate. The net proceeds amounted to £1,363,600.

1904-1905. Purchase of silver and Remittance of gold from India.

219. Large purchases of silver for rupee coinage have been made during the year. The Secretary of State's payments on this account are now estimated at £4,540,000, of which a sum of £4,492,300 has been reimbursed to the Home Treasury by remittances of gold from India.

Budget 1905-1906. Main features.

220. In the Budget Estimate of 1905-1906 the net disbursements, exclusive of receipts from Council Bills and Loans, are taken at £23,264,800: of this, £250,000 is for the discharge of Great Indian Peninsula Railway Debentures and £500,000 for the purchase of the Bengal Central Railway. The net outgoings in the Budget Estimate of the current year were £23,307,100: there is thus a decrease of £42,300 next year, the net result of several variations, of which the more important are:—

Better.	£
Debenture Capital raised by Railway Companies working State Railways (Debentures raised, *less* £339,000; Debentures discharged, *less* £799,700), net *better* .	460,700
Issues to Railway Companies for capital outlay, *less* .	119,700
Issues to Railway Companies working State Railways, for capital outlay, *less*	293,000
Permanent Debt discharged (Great Indian Peninsula Railway Debentures), *less*	752,100
Temporary Debt discharged (India Bills), *less* . . .	1,500,000
	3,125,500

Worse.	
Net Expenditure on Revenue Account (Increase due mainly to Army Reorganisation expenditure), *more* . . .	826,900
Outlay on State Railways and Irrigation Works, *more* .	656,700
Redemption of Railway Liabilities:—	
Purchase of the Bengal Central Railway	500,000
Capital raised by Railway Companies for capital outlay (Debentures raised, *less* £645,300; Debentures discharged, *more* £204,700), net *worse*	850,000
Remittance Account between England and India:—	
Net receipts in England, *less* (chiefly in recoveries on account of expenditure incurred in India in connection with the Somaliland Force and the war in South Africa, and owing to larger miscellaneous payments in England which are transferred to the Indian books) .	260,700
	3,094,300

221. Of the net disbursements of £23,264,800 next year, it is proposed to meet £16,500,000 by the sale of Council Bills and £2,000,000 by the issue of India Stock. The remainder, £4,764,800, will be met by drawing upon the cash balance of the Home Treasury which is expected to stand at £10,338,282 at the close of the current year. The cash balance on the 31st March 1906 is therefore estimated at £5,573,482.

The Secretary of State also intends to sell additional Council Bills for £1,333,000, against the Currency Reserve here, for the additional investment of 2 crores of rupees in sterling securities permissible under the new Currency Act just passed. But this does not affect the estimate of Ways and Means either of India or of the Home Treasury.

1905-1906. Loans.

222. The only temporary Sterling Debt now outstanding consists of India Bills for £500,000, and it is intended to discharge these when they fall due next year. Of the £2,000,000 India Stock which it is at present intended to place upon the market next year, £250,000 is for the discharge of Great Indian Peninsula Railway Debentures which expire on the 30th June 1905, and £500,000 for the purchase of the Bengal Central Railway, it having been decided to acquire the line on the 30th June 1905: the remainder, £1,250,000 will be used for advances to Railway Companies under Act 51 Vic., c. 5, and other purposes.

The Budget Estimate also includes under the head Permanent Debt incurred, £2,927,400 on account of the debenture capital of the Bombay, Baroda and Central India Railway Company. This entry has been made in view of the probability that the Railway will be purchased on the 31st December 1905, in which case the Secretary of State will incur the liability for the discharge of the debentures at maturity. The entry of £3,427,400 under payments against Redemption of Railway Liabilities in the table in paragraph 211 is made up of the two items of £2,927,400 and £500,000 connected with the purchase of this and the Bengal Central Railway.

1905-1906. Capital of Railway Companies.

223. The details of the estimates of capital to be raised by Railway Companies are as follows:—

	To replace Debentures.	Additional Capital.
Subscribed Capital of Railway Companies—	£	£
Assam-Bengal Railway	300,000	...
Bengal-Nagpur Railway Extensions . .	400,000	...
Indian Midland Railway	150,000	...
Southern Mahratta Railway	688,100	100,000
Bombay, Baroda and Central India Railway .	636,700	...
Madras Railway	100,000	300,000
	2,274,800	400,000
Transfer fees and miscellaneous refunds . .	...	2,600
	2,274,800	402,600
Debenture Capital of Companies working purchased Railways—		
East Indian Railway	300	1,999,700
South Indian Railway	...	111,000
	300	2,110,700
Transfer fees and miscellaneous refunds . .	...	3,000
TOTAL .	300	2,113,700

224. The following are the details of the transactions of the Gold Reserve Fund in England:— *1904-1905 and 1905-1906. Gold Reserve Fund.*

	1904-1905. Budget.	1904-1905. Revised.	1905-1906. Budget
Receipts.			
(a) Profit on coinage, remitted to England from India—	£	£	£
By Council Bills . .	...	700,000	...
In gold (less charges for remittance £6,500) . .	...	1,099,500	...
(b) Dividends on investments .	166,800	201,700	254,000
TOTAL .	166,800	2,001,200	254,000
Payments.			
Investments made	166,800	2,001,200	254,000
Balances.			
Opening Balance—			
Invested	6,376,500	6,376,500	8,377,700
Uninvested	5,700	167,600	100,300
Closing Balance—			
Invested	6,543,300	8,377,700	8,631,700
Uninvested	129,000	100,300	250,300
Profits on new coinage in India .	123,300	1,738,700	150,000

The Budget, as usual, makes no provision, save in respect of silver already ordered, for profits on coinage, since additional coinage is only undertaken when it becomes manifestly necessary to increase the existing stock of rupees.

225. The following is a summary of the figures relating to Council Bills and the Sterling Debt of Government and of Railway Companies included in the Estimates for 1904-1905 and 1905-1906:— *1904-1905 and 1905-1906. Summary of Debt transactions and Capital Account of Railway Companies.*

	Budget, 1904-1905.	Revised, 1904-1905.	Budget, 1905-1906.
RECEIPTS.	£	£	£
Council Bills (exclusive of Bills for £700,000 in the Revised Estimate on account of the Gold Reserve Fund, and £1,333,000 in the Budget Estimate of 1905-1906 on account of the Currency Reserve) .	16,500,000	23,500,000	16,500,000
Permanent Debt incurred for the Redemption of Railway Liabilities	...	...	2,927,400
Permanent Debt incurred (India Stock)	2,500,000	2,500,000	2,000,000
Temporary Debt incurred (India Sterling Bills) . .	2,000,000	500,000	...
Receipts on account of the Subscribed Capital of Railway Companies	3,320,100	1,501,300	2,674,800
Receipts on account of the Debenture Capital of other Railway Companies (the East Indian and South Indian Railway Companies) . . .	2,450,000	1,763,600	2,111,000
OUTGOINGS.			
Redemption of Railway Liabilities . . .	...	...	3,427,400
Permanent Debt discharged .	1,002,100	1,002,200	250,000
Temporary Debt discharged .	2,000,000	2,000,000	500,000
Discharge of Railway Companies' Debentures	2,070,100	61,200	2,274,800
Discharge of East Indian Railway Company's Debentures .	800,000	800,000	300

226. The programme herein announced of the probable drawings on India, and of the transactions in connection with the Government Sterling Debt and the borrowings of Railway Companies, represents the present intentions of the Secretary of State. But in view of the varying conditions of Indian finance and of the London money market, no assurance can be given that this programme will be adhered to either in amount or in form. The Secretary of State reserves to himself the right to vary the programme to any extent that may be considered necessary during the course of the year.

INDIA.

227. The following is a summary of the Estimates of Ways and Means in India during 1904-1905 and 1905-1906:—

	Budget Estimate, 1904-1905.		Revised Estimate, 1904-1905.		Budget Estimate, 1905-1906.	
	Rupee figures.	Equivalent in £ at R15=£1.	Rupee figures.	Equivalent in £ at R15=£1.	Rupee figures.	Equivalent in £ at R15=£1.
Receipts.	R	£	R	£	R	£
1. Excess of Revenue over Expenditure charged to Revenue	29,03,19,000	19,354,600	33,42,97,000	22,286,500	30,24,99,000	20,166,600
*2. Capital raised through Companies for outlay on State Railways (net)	2,47,50,000	1,650,000	1,44,54,000	963,600	3,16,61,000	2,110,700
3. Capital raised and deposited by Railway Companies	2,59,000	17,200	1,40,000	9,300	1,52,000	10,100
4. Unfunded Debt incurred, mostly Savings Bank deposits (net)	1,03,22,000	688,100	1,33,53,000	890,200	1,26,98,000	846,500
5. Appropriation for Reduction or Avoidance of Debt	81,91,000	546,100	96,47,000	643,100	55,98,000	373,200
6. Other Deposits and Remittances (net)	5,93,000	39,500	47,69,000	318,000	—3,53,000	—23,500
7. Remittance account between England and India—						
(a) Silver remitted from England	...	...	6,22,29,000	4,148,600	60,50,000	403,300
(b) Transactions of Railway Companies (net) excluding debenture capital	2,91,60,000	1,944,000	2,77,63,000	1,850,900	2,47,65,000	1,651,000
Total Receipts excluding loans.	36,35,94,000	24,239,500	46,66,52,000	31,110,200	38,30,70,000	25,537,900
Disbursements.						
8. Capital Expenditure not charged to Revenue—						
(a) State Railways and Irrigation Works	8,14,18,000	5,427,800	7,50,95,000	5,006,300	7,98,43,000	5,322,900
(b) Outlay by Companies (net)	80,27,000	535,000	47,01,000	313,400	66,86,000	445,700
9. Permanent Debt discharged	13,00,000	86,700	13,00,000	86,700	21,50,000	143,300
10. Temporary Debt discharged	50,00,000	333,300	50,00,000	333,300	...	...
11. Balances of Provincial allotments†	1,97,52,000	1,316,800	3,62,000	24,100	2,05,55,000	1,370,300
12. Loans granted and repaid (net)	—1,98,000	—13,100	—29,73,000	—198,100	32,06,000	213,700
13. Remittance account between England and India—						
(a) Gold remitted to England for purchase of silver	...	...	6,73,85,000	4,492,300	...	...
*(b) Capital raised by Railway Companies (net)	2,47,50,000	1,650,000	1,44,54,000	963,600	3,16,61,000	2,110,700
(c) Other transactions (net)	85,90,000	572,700	62,00,000	413,400	—4,85,000	—32,300
14. Council Bills‡	25,15,45,000	16,769,700	34,81,71,000	23,211,400	25,20,54,000	16,803,600
Total Disbursements	40,01,84,000	26,678,900	51,96,95,000	34,646,400	39,56,70,000	26,377,900
Net Disbursements	3,65,90,000	2,439,400	5,30,43,000	3,536,200	1,26,00,000	840,000
Financed as follows:						
Permanent Debt incurred	3,00,00,000	2,000,000	3,00,00,000	2,000,000	4,00,00,000	2,666,700
From Treasury Balances	65,90,000	439,400	2,30,43,000	1,536,200	—2,74,00,000	—1,826,700
Total	3,65,90,000	2,439,400	5,30,13,000	3,536,200	1,26,00,000	840,000
Opening Balance	17,25,00,240	11,500,016	17,80,43,274	11,869,552	15,50,00,274	10,333,352
Closing Balance	16,59,10,240	11,060,616	15,50,00,274	10,333,352	18,24,00,274	12,160,052

* The figures under heads 2 and 13 (b) balance each other.

† Head 11 represents expenditure defrayed by reduction of Provincial and Local balances.

‡ The figures shown under head 14 differ from those given in the Home Treasury Ways and Means statement, as Bills drawn by the Secretary of State towards the end of one year are paid in India in the next. The figures of the present statement represent payments in India.

228. In the Budget Estimate of 1904-1905 it was assumed that the year would open with a cash balance in Indian Treasuries of 17,25 lakhs. It was calculated that the net Revenue receipts would amount to 29,03 lakhs; that the deposits in Savings Banks and Provident Funds would result in the net receipt of 1,03 lakhs; that the net result of the transactions referred to in items 3, 6, and 7(*b*) of the above table, consisting mainly of advances granted in England to Railway Companies for purchase of stores, would give 3,00 lakhs on the receipt side; and that a sum of 82 lakhs would be available from the Famine Insurance grant for avoidance of debt, after meeting the expenditure required for construction of Protective Works. On the other hand, provision was made (1) for net expenditure from Provincial balances for 1,98 lakhs; (2) for Capital expenditure in India on Railways and Canals, to the extent of 8,94 lakhs; (3) for discharging the temporary debt of 50 lakhs taken from the Gwalior Durbar in January 1904 for the purpose of strengthening the rupee balances, and for the payment of 13 lakhs towards discharge of permanent debt; (4) for 84 lakhs for remittance and other transactions, chiefly payments made in this country on behalf of His Majesty's Government; and (5) for payment of Council Bills for 25,15 lakhs. The payments mentioned aggregate 37,54 lakhs, while the receipts amount to 33,88 lakhs. The deficiency of 3,66 lakhs was proposed to be met (1) by a rupee loan of 3 crores and (2) by drawing on the cash balances to the extent of 66 lakhs. *1904-1905. Main features.*

229. The results according to the Revised Estimate show considerable variations from this forecast. The actual opening balance of the year was 55 lakhs more than the estimate. The excess of revenue over expenditure chargeable to Revenue is now estimated at 33,43 lakhs: the reasons contributing to this large improvement have already been explained in detail in previous sections of this statement. The Provincial balances will be drawn upon to the extent of 4 lakhs only, giving an improvement of 1,94 lakhs, the result partly of increases in Provincial revenue and savings in Provincial expenditure, and partly of the initial contributions aggregating 1,00 lakhs granted to Bombay and the Punjab to start their new settlements. There is likewise an improvement of 30 lakhs in Savings Banks, etc., deposits, and the balance of the Famine Insurance Grant available for the avoidance of debt is 15 lakhs more. Remittances of railway companies [item 7(*b*) in the last table] and payments on behalf of the Imperial Government and other miscellaneous transactions (items 3, 6, 12, and 13 *c*) will result in a larger net receipt of 78 lakhs, chiefly in consequence of the conversion into effective coin balances of a portion of the silver bullion left at the Mints at the close of last year, and of smaller payments and larger recoveries on account of loans to Native States, municipalities, cultivators, etc. The capital outlay on Railways and Canals is also expected to be 96 lakhs less than anticipated in the Budget. On the other hand, a large demand for rupees during the year necessitated the remittance of about £4,500,000 in gold to England for the purchase of silver, but the value of silver received in India during the year was 51 lakhs less: the balance will arrive next year. The net result of these variations is an improvement of 8,57 lakhs; but this is more than counterbalanced by a very large increase in the Secretary of State's drawings, the payments of which are now expected to exceed the Budget Estimate by 9,66 lakhs. The year is thus expected to close with a balance of 15,50 lakhs, instead of 16,59 as in the Budget forecast.

230. The demand for Council Bills during the year was even larger than in 1903-1904; and in addition to the 34,82 lakhs shown in the table in paragraph 227 as paid from treasury balances, another 1,05 lakhs was paid from the Gold Reserve Fund for investment in England against 3,30 lakhs so paid in 1903-1904. Taking these transactions into account, the total payments of Council Bills in 1904-1905 exceed those of 1903-1904 by 17 lakhs. *1904-1905. Council Bills.*

1904-1905 and 1905-1906. Post Office Savings Banks, etc.

231. The following table gives the details of the transactions of Savings Banks and Provident Funds during a series of years, and the estimated transactions for 1904-1905 and 1905-1906:—

YEAR.	Net additions to deposits, cash.	Interest.	Total addition.
	R	R	R
1892-1893	54,89,000	33,94,000	88,83,000
1893-1894	17,99,000	36,80,000	54,79,000
1894-1895	—8,45,000	29,70,000	21,25,000
1895-1896	24,77,000	33,85,000	58,62,000
1896-1897	—58,11,000	34,66,000	—23,45,000
1897-1898	—65,71,000	32,70,000	—33,01,000
1898-1899	—8,84,000	32,29,000	23,45,000
1899-1900	1,40,000	33,48,000	34,88,000
1900-1901	19,44,000	34,80,000	54,24,000
1901-1902	31,04,000	36,87,000	67,91,000
1902-1903	52,40,000	39,00,000	91,40,000
1903-1904	66,99,000	42,15,000	1,09,14,000
1904-1905 (Budget)	51,05,000	45,45,000	96,50,000
1904-1905 (Revised)	80,47,000	45,98,000	1,26,45,000
1905-1906 (Budget)	70,73,000	48,97,000	1,19,70,000

A net deposit in the Post Office Savings Banks of 40 lakhs apart from interest was assumed in the Budget Estimate of the current year. The transactions of the first eight months of the year have resulted in a net increase in the deposits of more than 82 lakhs. There is some indication that the usual withdrawals in the closing months of the year are likely to be specially heavy owing to the unfavourable conditions now prevailing in several parts of the country; but after making due allowance for this, it is now expected that, apart from interest, there will be a net increase in the deposits of R71,08,000 during the year.

In the Budget Estimate for 1905-1906, a net deposit in the Post Office Savings Banks of 60 lakhs apart from interest is anticipated.

1904-1905. Rupee Loan.

232. In accordance with the intention expressed in paragraph 245 of the last Financial Statement, a 3½ per cent loan of 3 crores was announced in July last. Tenders were opened on the 13th idem and the result of the loan was as follows:—

Total amount tendered.	Amount accepted.	Average rate of accepted tenders.	Minimum rate accepted.
R	R	R a. p.	R a. p.
8,06,54,600	3,00,00,000	97 9 2·1	97 7 0

1905-1906. Main features.

In 1905-1906 the net Revenue in India is calculated at 30,25 lakhs; 56 lakhs are expected to be available out of the Famine Insurance grant for Avoidance of Debt; and Savings Banks deposits are expected to yield a net receipt of 127 lakhs: it has not been considered safe to assume a larger increase in these deposits in view of the unfavourable agricultural outlook in several provinces. 61 lakhs worth of the silver bullion purchased in England this year will arrive in 1905-1906; and the remittances of railway companies and other miscellaneous transactions are estimated to yield a net receipt of 249 lakhs. The receipts from the above sources aggregate 35,18 lakhs. On the other hand, provision has been made (1) for expenditure from Provincial balances of 206 lakhs, (2) for Capital expenditure in India of 865 lakhs, (3) for 9 lakhs for the discharge of Provincial Debenture loans, which fall due during the year, and 12 lakhs for the annual repayment of the Gwalior loan, and (4) of 32 lakhs for loans to Native States, and for cultivators, municipalities, etc. Payments of Council Bills are taken at 25,20 lakhs. The payments mentioned aggregate 36,44 lakhs against a total receipt of 35,18 lakhs, a net excess of 126 lakhs.

1905-1906. New Rupee Loan.

233. It is also considered necessary to increase the cash balances in India which have been reduced by about 2,30 lakhs during the current year. Having regard to these circumstances, and to the desirability of obtaining as much as possible of the loan capital required for productive works in this country, it is intended to raise a rupee loan in India of 4 crores in 1905-1906. The year is thus expected to close with a cash balance of 18,24 lakhs. The announcement now made regarding the rupee loan is in accordance with the present programme; but full liberty is reserved, as usual, to vary the programme now announced to any extent that may be considered desirable.

Section VIII.—Summary.

234. The principal features in this statement are the following:—

I.—The Accounts of 1903-1904 closed with a surplus of £2,996,400, being £285,200 higher than the surplus expected in the Revised Estimate of that year.

II.—1904-1905—

(1) The Revised Estimates show a total revenue of £84,699,100, a total expenditure charged to Revenue of £81,213,600, and a surplus of £3,485,500. This surplus is higher than that estimated in March 1904 by £2,566,800.

(2) There has again been a large development of revenue in all branches outside Land Revenue, net earnings of Railways and Opium showing the largest increases.

The price of Bengal opium was unexpectedly high and the revenue has exceeded the estimate by £1,088,900.

Railway traffic receipts have also expanded largely, and the net receipts have exceeded the estimate by £1,856,700.

Salt has yielded an increase of £218,400, Stamps of £105,900, Excise of £252,000, Forest of £132,900 and Customs of £444,200.

Interest receipts show an improvement of £100,700.

Land Revenue receipts, including the portion credited to Irrigation, are expected to fall short of the estimate by £652,900, chiefly in Madras and Bombay owing to partial failure of rains.

(3) Army expenditure is expected to exceed the estimate by £1,200,000. The Tibet Mission has cost £380,000 more and Reorganisation £1,191,500, including £500,000 provided in the Budget for new artillery.

The grant of £256,700 for Special Defences has been used only to the extent of £147,900.

Irrigation expenditure shows an increase of £103,400, Stationery and Printing of £67,900, Miscellaneous of £52,000, and Interest charges of £62,100.

Owing to the inability of the Local Governments to expend their full allotments, there are savings under most of the chief administrative heads, the more important being Land Revenue £126,500, Civil Departments £442,100 and Civil Works £248,800.

The profits of rupee coinage have ceased to be shown as Mint revenue and expenditure, and have been credited direct to the Gold Reserve Fund. Mint charges are accordingly less by £111,400. The corresponding deficiency in Mint receipts has been made up by receipts from larger coinage of rupees, 2 per cent on which continue to be shown as Mint revenue.

Telegraph expenditure is also less by £82,600.

Famine relief expenditure was only £8,800 in Bombay.

(4) Special grants, aggregating £666,700, have been made to the Governments of Punjab and Bombay to start their new settlements.

(5) Silver to the value of £4,500,000 was purchased with gold remitted from India—most of this has been coined into rupees.

(6) A loan of three crores of rupees was raised in India; and India 3 per cent stock of £2,500,000 was raised in England of which £1,002,100 was applied to the discharge of Great Indian Peninsula Railway Debentures. £2,000,000 of India Bills, temporary, fell due, of which £1,500,000 were discharged and £500,000 were replaced.

(7) Fresh capital was raised through Railway Companies to the extent of £2,413,000 as compared with £2,917,200 entered in the Budget.

(8) The temporary loan of £333,300 obtained from the Gwalior Durbar, in January 1904, to strengthen the rupee balances has been discharged.

(9) The drawings of Councils in 1904-1905 are expected to amount to £24,200,000. Of this £700,000 represent remittances on account of the Gold Reserve Fund, and £23,500,000 are remittances on ordinary account, as compared with £16,500,000 entered in the Budget.

(10) In addition to Councils, a sum of £1,099,500 in gold was remitted to the Secretary of State on account of the Gold Reserve Fund.

III.—1905-1906—

(1) The Budget Estimates of 1905-1906 show a total revenue of £83,433,000, a total expenditure charged to Revenue of £82,529,200 and a surplus of £903,800.

(2) This surplus is obtained after providing for the following important measures of remission of taxation, administrative reform and economic development.

(*a*) Reduction of the salt duty, except in Burma and on Kohat salt, by eight annas a maund, involving a sacrifice of revenue of £1,220,000. The duty will now stand at R1 a maund in Burma and at R1-8-0 a maund in the rest of India.

(*b*) Remission of famine cess levied in the United Provinces, Punjab, North-West Frontier Province and the Central Provinces. This involves a loss of £151,000.

(*c*) Reduction in postal charges, the letter weight carried for half an anna being raised from half to three-fourths of a tola. This involves a sacrifice of revenue of £47,000.

(*d*) Permanent assignments to Local Governments aggregating £333,400 towards the reorganisation of their police in accordance with the recommendations of the Police Commission.

(*e*) Permanent additions aggregating £233,300 to Provincial Revenues for expenditure on primary education.

(*f*) Additional grants amounting to £133,300 for expenditure on agricultural development.

(*g*) Grants-in-aid aggregating £377,000 to District and Local Boards to the extent approximately of 25 per cent of their receipts from cesses levied on land.

The total cost of these seven measures is estimated at £2,495,000. Under existing conditions the surplus would therefore have been £3,398,800.

(3) Opium Receipts are estimated at £566,300 less than the Revised Estimate of 1904-1905. The other principal heads of Revenue, except Salt and Provincial Rates which are affected by the reductions of taxation, are expected to yield an increase of £768,600 to which Land Revenue contributes £505,800 and Excise £141,100.

(4) The Famine Insurance Grant is maintained at £1,000,000, and of this £211,700 is assigned for direct famine relief in Madras and Bombay.

(5) Army expenditure is expected to be greater than the Budget Estimate of 1904-1905 by £1,167,600. The ordinary expenditure is expected to be less by £1,037,100, including savings of £234,500 on the Tibet and Aden Missions, and £700,000 provided in the previous year for new artillery and rifles. The Re-organisation expenditure is estimated at £2,204,700 under

Army and £235,200 under Military Works. A sum of £253,200 is also provided for Special Coast Defences.

(6) Most of the other heads of expenditure show an increase which is due in large part to the employment of the special grants for police and other purposes above referred to.

(7) The system of *quasi*-permanent Provincial Settlements introduced last year, has been extended to Punjab and Bombay. The revision involves the assignment to the Local Governments of net additional interest in growing revenues amounting to £24,900 and increase under fixed assignments to the extent of £356,200 yearly.

(8) Subject to the usual reservations, loans of £2,000,000 in England and of 4 crores in India are announced as contemplated. The Sterling Loan is required partly to pay £500,000 for the purchase of the Bengal Central Railway and to pay off £250,000 debentures of the Great Indian Peninsula Railway, and partly for advances to Railway Companies. The Rupee Loan is intended for capital expenditure on Railways and Irrigation Works. The drawings of Council Bills are entered at £16,500,000, exclusive of £1,333,000 from the Currency Reserve for investment in Sterling Securities.

(9) Subject to the usual reservations, provision is also made for the raising of capital through Railway Companies as follows: namely, (*a*) for outlay on State Railways £2,110,700, (*b*) for expenditure on Company's Railways £410,100.

(10) It is intended to pay off £500,000 of India Bills which will fall due within the year.

IV.—Capital Expenditure.

The following table shows the capital expenditure on Railways and Irrigation Works:—

	Accounts, 1903-1904.	Revised Estimate, 1904-1905.	Budget Estimate, 1905-1906.
RAILWAYS.	R	R	R
Included in the Government programme	9,57,06,265	11,21,69,000	12,50,00,000
Famine Protective lines . .	14,49,083	19,53,000	5,26,000
Branch lines not on firm guarantee	1,89,719	1,12,000	1,18,000
Railways outside the Government Account	62,80,366	1,04,41,000	96,79,000
Provincial and Local State lines .	3,98,248	1,91,000	12,04,000
TOTAL RAILWAYS .	10,40,23,681	12,47,76,000	13,65,27,000
Irrigation Works . . .	76,18,475	60,38,000	1,25,00,000

W. S. MEYER.

March 22, 1905.

APPENDIX I.

ACCOUNTS AND ESTIMATES.

Accounts	1903-1904
Revised Estimates . . .	1904-1905
Budget Estimates . . .	1905-1906

CONTENTS.

I.—General Statement of the Revenue and Expenditure charged to

	For details, *vide* Statement.	Accounts, 1903-1904.	Budget Estimate, 1904-1905.	Revised Estimate, 1904-1905.	Budget Estimate, 1905-1906.
Revenue—					
Principal Heads of Revenue—		£	£	£	£
Land Revenue	A	19,234,388	19,591,600	18,962,900	19,468,700
Opium	"	5,736,045	4,955,100	6,044,000	5,477,700
Salt	"	5,250,165	5,133,300	5,351,700	4,260,000
Stamps	"	3,580,247	3,637,100	3,743,000	3,807,300
Excise	"	4,980,096	5,050,000	5,302,000	5,443,100
Customs	"	3,966,298	3,917,200	4,361,400	4,364,000
Other Heads	"	6,457,118	6,484,400	6,617,200	6,625,100
TOTAL PRINCIPAL HEADS	...	49,204,657	48,768,700	50,382,200	49,445,900
Interest	A	896,062	769,000	869,700	805,400
Post Office	"	1,507,153	1,495,300	1,590,700	1,608,300
Telegraph	"	857,635	834,400	889,200	909,100
Mint	"	2,884,766	196,100	197,000	105,500
Receipts by Civil Departments	"	1,597,315	1,470,100	1,560,000	1,508,800
Miscellaneous	"	693,977	656,100	684,600	707,200
Railways	"	21,557,866	21,615,800	23,997,300	23,856,400
Irrigation	"	2,911,763	2,963,000	3,031,200	3,055,300
Other Public Works	"	555,503	480,400	535,200	503,500
Receipts by Military Department	"	1,089,428	899,700	962,000	927,600
TOTAL REVENUE	...	83,756,155	80,148,600	84,699,100	83,433,000

H. G. H. KEENE,
Deputy Comptroller General.

FORT WILLIAM,
FINANCE DEPARTMENT;
March 22, 1905.

Revenue of the Government of India, in India and in England.

	For details, *vide* Statement.	Accounts, 1903-1904.	Budget Estimate, 1904-1905.	Revised Estimate, 1904-1905.	Budget Estimate, 1905-1906.
Expenditure—		£	£	£	£
Direct Demands on the Revenues	B	8,593,755	8,823,300	8,595,800	8,756,800
Interest	"	1,697,627	1,576,300	1,638,400	1,364,900
Post Office	"	1,403,224	1,530,900	1,513,100	1,543,500
Telegraph	"	916,824	997,900	915,300	1,034,400
Mint	"	2,785,585	232,100	120,700	123,300
Salaries and Expenses of Civil Departments	"	11,979,232	12,795,600	12,353,500	13,380,300
Miscellaneous Civil Charges	"	4,349,645	4,179,500	4,272,700	4,275,600
Famine Relief and Insurance	"	905,680	926,400	1,000,000	1,000,000
Railway Revenue Account	"	20,697,197	21,261,600	21,742,800	22,292,200
Irrigation	"	2,680,007	2,707,900	2,811,300	2,893,400
Other Public Works	"	5,663,458	6,143,800	5,811,500	6,6[illegible]9,600
Army Services	"	17,865,208	19,114,700	20,314,700	20,282,300
Special Defences (1902)	"	27,054	256,700	147,900	253,200
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	...	79,564,496	80,546,700	81,237,700	83,899,500
Add—Provincial Surpluses: that is, portion of Allotments to Provincial Governments not spent by them in the year.	End of B	1,381,770	...	623,400	2,500
Deduct—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial Balances.	"	*186,511*	*1,316,800*	*647,500*	*1,372,800*
TOTAL EXPENDITURE CHARGED TO REVENUE	...	80,759,755	79,229,900	81,213,600	82,529,200
SURPLUS	...	2,996,400	918,700	3,485,500	903,800
TOTAL	...	83,756,155	80,148,600	84,699,100	83,433,000

A. F. COX,
Comptroller General.

W. S. MEYER,
Secretary to the Government of India.

II.—General Statement of the Receipts and Disbursements of the

	For details, *vide* Statement.	RECEIPTS.			
		Accounts, 1903-1904.	Budget Estimate, 1904-1905.	Revised Estimate, 1904-1905.	Budget Estimate, 1905-1906.
		£	£	£	£
Surplus	C	2,996,400	918,700	3,485,500	903,800
Railway and Irrigation Capital not charged to Revenue—					
Capital raised through Companies towards Outlay on State Railways (Net)	C	...	1,650,000	963,600	2,110,700
Capital raised and deposited by Railway Companies (Net)	"	...	1,267,200	1,449,400	410,100
Debt, Deposits, and Advances—					
Permanent Debt (net Incurred)	C	2,146,825	3,411,200	3,411,100	7,200,800
Unfunded Debt (net Incurred)	"	770,221	688,100	890,200	846,500
Deposits and Advances (net)	"	1,973,191	...	871,700	...
Loans and Advances by Imperial Government (net Repayments)	"	...	50,800	101,000	3,500
Loans and Advances by Provincial Governments (net Repayments)	"	471,724	...	97,100	...
Remittances (net)	"	1,214,730	...	...	328,300
Secretary of State's Bills drawn	"	21,659,303	16,500,000	23,500,000	16,500,000
TOTAL RECEIPTS	...	31,232,394	24,486,000	34,769,600	23,303,700
Opening Balance—India	...	12,082,416	11,500,016	11,869,552	10,333,352
England	...	5,767,787	7,003,387	7,294,782	10,338,282
TOTAL	...	49,082,597	42,989,403	53,933,934	48,975,334

H. G. H. KEENE,
Deputy Comptroller General.

FORT WILLIAM,
FINANCE DEPARTMENT;
March 22, 1905.

Government of India, in India and in England.

	For details, *vide* Statement.	DISBURSEMENTS.			
		Accounts, 1903-1904.	Budget Estimate, 1904-1905.	Revised Estimate, 1904-1905.	Budget Estimate, 1905-1906.
		£	£	£	£
Railway and Irrigation Capital not charged to Revenue—					
Outlay on Irrigation Works	C	507,898	833,300	402,500	833,400
Outlay on State Railways	"	4,535,105	6,310,300	6,120,800	6,862,000
Outlay of Railway Companies (net)	"	1,854,690	1,797,300	1,408,100	1,588,300
Capital raised and deposited by Railway Companies—(Net payments for discharge of debentures) . .	"	66,595	...	...	...
Capital involved in Redemption of Railway Liabilities . .	"	...	...	...	3,427,400
TOTAL CAPITAL ACCOUNT DISBURSEMENTS .	...	6,964,288	8,940,900	7,931,400	12,711,100
Debt, Deposits, and Advances—					
Temporary Debt (net Discharged)	C	1,166,667	333,300	1,833,300	500,000
Deposits and Advances (net)	"	...	731,600	...	1,009,900
Loans and Advances by Imperial Government (net Advances)	"	112,849	...	...	...
Loans and Advances by Provincial Governments (net Advances)	"	...	37,700	...	217,200
Remittances (net)	"	...	419,300	286,200	...
Secretary of State's Bills paid	"	21,674,459	16,769,700	23,211,400	16,803,600
TOTAL DISBURSEMENTS .	...	29,918,263	27,232,500	33,262,300	31,241,800
Closing Balance—India . .	...	11,869,552	11,060,616	10,333,352	12,160,052
" England .	...	7,294,782	4,696,287	10,338,282	5,573,482
TOTAL .	...	49,082,597	42,989,403	53,933,934	48,975,334

A. F. COX,
Comptroller General.

W. S. MEYER,
Secretary to the Government of India.

A.—*Statement of the Revenue of*

Heads of Revenue.	Accounts, 1903-1904. India. (Rupee Figures.) Imperial.	Provincial and Local.	Total India (converted into £ at R15=£1).	England.	Total.	Revised India. (Rupee Figures.) Imperial.	Provincial and Local.
	R	R	£	£	£	R	R
Principal Heads of Revenue—							
I.—Land Revenue	13,41,08,194	15,44,07,622	19,234,388	...	19,234,388	13,79,9[illegible],000	14,64,52,000
II.—Opium	8,60,40,675	...	5,736,045	...	5,736,045	9,06,60,000	...
III.—Salt	7,77,85,865	9,71,108	5,250,465	...	5,250,465	7,93,22,000	9,53,0[illegible]
IV.—Stamps	1,46,11,231	3,90,92,468	3,580,247	...	3,580,247	2,50,60,000	3,10,85,000
V.—Excise	5,21,72,314	2,25,29,132	4,980,096	...	4,980,096	5,60,73,000	2,34,56,000
VI.—Provincial Rates	73,367	4,23,06,861	2,825,349	...	2,825,349	79,000	4,22,96,000
VII.—Customs	5,89,51,507	5,42,963	3,956,298	...	3,966,298	6,52,23,000	1,97,000
VIII.—Assessed Taxes	1,01,80,732	80,39,244	1,214,665	...	1,214,665	1,31,05,000	57,32,000
IX.—Forest	1,18,12,661	1,04,04,086	1,481,116	...	1,481,116	1,41,28,000	92,87,000
X.—Registration	25,23,400	23,80,136	326,902	...	326,902	10,87,000	40,09,000
XI.—Tributes from Native States	91,36,285	...	609,086	...	609,086	95,36,000	...
Total	45,73,96,231	28,06,73,620	49,204,657	...	49,204,657	49,22,65,000	26,34,67,000
XII.—Interest	91,67,854	21,46,258	754,274	141,788	896,062	86,06[illegible]	20,39,000
XIII.—Post Office	2,25,45,668	61,619	1,507,153	...	1,507,153	2,38,09,000	52,000
XIV.—Telegraph	1,27,66,375	...	851,092	6,543	857,635	1,32,27,000	...
XV.—Mint	4,32,70,754	...	2,884,717	49	2,884,766	29,55,000	...
Receipts by Civil Departments—							
XVI.—Law and Justice: Courts	3,24,743	35,47,746	258,166	...	258,166	[illegible]22,000	35,87,000
Jails	3,67,622	32,41,556	240,612	...	240,612	3,64,000	32,13,000
XVII.—Police	2,36,748	46,09,154	323,060	...	323,060	2,29,000	46,74,000
XVIII.—Marine	36,42,095	19,12,252	370,290	21,000	391,290	34,95,000	19,54,000
XIX.—Education	59,676	27,33,863	186,236	...	186,236	67,000	28,32,000
XX.—Medical	9,069	12,67,961	85,135	1,351	86,486	10,000	11,87,000
XXI.—Scientific and other Minor Departments	1,91,742	14,69,813	110,770	725	111,495	1,41,000	12,32,000
Total	48,31,605	1,87,82,345	1,574,269	23,076	1,597,345	46,28,000	1,86,79,000
Miscellaneous—							
XXII.—Receipts in aid of Superannuation, etc.	13,07,240	5,06,342	120,905	78,254	199,159	12,78,000	4,46,000
XXIII.—Stationery and Printing	4,36,546	6,33,807	71,357	...	71,357	4,50,000	6,22,000
XXIV.—Exchange	8,76,433	...	58,429	...	58,429	14,87,000	...
XXV.—Miscellaneous	10,87,286	41,92,817	352,007	13,025	365,032	8,65,000	39,51,000
Total	37,07,505	53,32,966	602,698	91,279	693,977	40,81,000	50,19,000
Railways—							
XXVI.—State Railways (Gross Receipts)	30,81,45,278	5,00,141	20,576,361	230	20,576,591	34,22,15,000	6,05,000
XXVII.—Guaranteed Companies (Net Traffic Receipts)	1,41,21,946	...	941,463	...	941,463	1,64,05,000	...
XXVIII.—Subsidised Companies (Repayment of Advances of Interest)	4,88,845	...	32,590	7,222	39,812	5,88,000	...
Total	32,27,56,069	5,00,141	21,550,414	7,452	21,557,866	35,92,08,000	6,05,000
Irrigation—							
XXIX.—Major Works: Direct Receipts	2,13,38,294	74,62,155	1,920,030	...	1,920,030	1,95,77,000	1,01,75,000
Portion of Land Revenue due to Irrigation	1,25,57,090	...	837,139	...	837,139	1,29,05,000	...
XXX.—Minor Works and Navigation	9,47,932	13,70,978	154,594	...	154,594	12,63,000	15,48,000
Total	3,48,43,316	88,33,133	2,911,763	...	2,911,763	3,37,45,000	1,17,23,000
Other Public Works—							
XXXI.—Military Works	6,76,244	...	45,083	...	45,083	6,77,000	...
XXXII.—Civil Works	2,76,005	69,87,736	484,249	26,171	510,420	2,78,000	67,08,000
Total	9,52,249	69,87,736	529,332	26,171	555,503	9,55,000	67,08,000
Receipts by Military Department—							
XXXIII.—Army: Effective	81,81,045	...	545,403	402,632	948,035	73,02,000	...
Non-Effective	14,04,589	...	93,639	47,754	141,393	13,52,000	...
Total	95,85,634	...	639,042	450,386	1,089,428	86,54,000	...
TOTAL REVENUE	92,18,23,350	32,33,17,818	83,009,411	746,744	83,756,155	95,21,33,000	30,82,92,000

INDIA, in India and in England.

ESTIMATE, 1904-1905. Total India (converted into £ at R15=£1).	England.	TOTAL.	Increase + Decrease — of Revised, as compared with Budget Estimate, 1904-1905.	BUDGET ESTIMATE, 1905-1906. India. (Rupee Figures.) Imperial.	Provincial and Local.	Total India (converted into £ at R15=£1).	England.	TOTAL.	Increase + Decrease — of Budget, 1905-1906, as compared with Budget Estimate, 1904-1905.	Increase + Decrease — of Budget, 1905-1906, as compared with Revised Estimate, 1904-1905.
£	£	£	£	R	R	£	£	£	£	£
18,962,900	...	18,962,900	—628,700	13,78,75,000	15,41,56,000	19,468,700	...	19,468,700	—122,900	+505,800
6,044,000	...	6,044,000	+1,088,900	8,21,65,000	...	5,477,700	...	5,477,700	+522,600	—566,300
[illegible]51,700	...	5,351,700	+218,400	6,30,63,000	8,37,000	4,260,000	...	4,260,000	—873,300	—1,091,700
3,743,000	...	3,743,000	+105,900	2,81,24,000	2,89,85,000	3,807,300	...	3,807,300	+170,200	+64,300
5,302,000	...	5,302,000	+252,000	5,34,12,000	2,82,35,000	5,443,100	...	5,443,100	+393,100	+141,100
2,825,000	...	2,825,000	—7,400	2,000	4,16,69,000	2,778,100	...	2,778,100	—54,300	—46,900
4,361,400	...	4,361,400	+444,200	6,53,67,000	93,000	4,364,000	...	4,364,000	+446,800	+2,600
1,255,800	...	1,255,800	—8,100	1,33,52,000	58,61,000	1,280,900	...	1,280,900	+17,000	+25,100
1,561,000	...	1,561,000	+132,900	1,44,56,000	95,89,000	1,603,000	...	1,603,000	+174,900	+42,000
339,700	...	339,700	+5,700	7,03,000	44,38,000	342,700	...	342,700	+8,700	+3,000
635,700	...	635,700	+9,700	93,06,000	...	620,400	...	620,400	—5,600	—15,300
50,382,200	...	50,382,200	+1,613,500	46,78,25,000	27,38,63,000	49,445,900	...	49,445,900	+677,200	—936,300
709,700	[illegible]	869,700	+100,700	86,28,000	21,33,000	717,400	88,000	805,400	+36,400	—64,300
1,590,700	...	1,590,700	+95,400	2,40,86,000	38,000	1,608,300	...	1,608,300	+113,000	+17,600
881,800	7,400	889,200	+54,800	1,35,74,000	...	904,900	4,200	909,100	+74,700	+19,900
197,000	...	197,000	+900	15,83,000	...	105,500	...	105,500	—90,600	—91,500
260,600	...	260,600	+6,500	3,25,000	36,36,000	264,100	...	264,100	+10,000	+3,500
238,500	...	238,500	+900	3,27,000	33,51,000	245,200	...	245,200	+7,600	+6,700
326,900	...	326,900	+11,000	2,23,000	46,41,000	324,300	...	324,300	+8,400	—2,600
363,300	4,500	367,800	+71,100	22,78,000	19,25,000	280,200	...	280,200	—16,500	—87,600
193,200	...	193,200	—3,800	70,000	30,21,000	206,000	...	206,000	+9,000	+12,800
79,800	1,200	81,000	+3,300	10,000	13,85,000	93,000	1,200	94,200	+16,500	+13,200
91,500	500	92,000	+900	1,48,000	12,67,000	94,300	500	94,800	+3,700	+2,800
1,553,800	6,200	1,560,000	+89,900	33,81,000	1,92,26,000	1,507,100	1,700	1,508,800	+38,700	—51,200
114,900	74,900	189,800	—6,900	12,90,000	4,71,000	117,400	73,800	191,200	—5,500	+1,400
71,500	...	71,500	+6,800	4,09,000	6,19,000	68,600	...	68,600	+3,900	—2,900
99,100	...	99,100	+29,200	8,21,000	...	54,700	...	54,700	—15,200	—44,400
321,200	3,000	324,200	—600	9,83,000	42,40,000	348,200	44,500	392,700	+67,900	+68,500
606,700	77,900	684,600	+28,500	35,03,000	53,30,000	5[illegible]8,900	118,300	707,200	+51,100	+22,600
22,854,700	200	22,854,900	+2,274,000	34,29,26,000	6,75,000	22,906,700	200	22,906,900	+2,326,000	+52,000
1,093,600	...	1,093,600	+105,300	1,35,00,000	...	900,000	...	900,000	—88,300	—193,600
39,200	9,600	48,800	+2,200	5,63,000	...	37,500	12,000	49,500	+2,900	+700
23,987,500	9,800	23,997,300	+2,381,500	35,69,89,000	6,75,000	23,844,200	12,200	23,856,400	+2,240,600	—140,900
1,983,500	...	1,983,500	+68,500	1,28,08,000	1,67,76,000	1,972,300	...	1,972,300	+57,300	—11,200
860,300	...	860,300	—24,200	1,37,38,000	...	915,900	...	915,900	+31,400	+55,600
187,400	...	187,400	+23,900	9,99,000	15,08,000	167,100	...	167,100	+3,600	—20,300
3,031,200	...	3,031,200	+68,200	2,75,45,000	1,82,84,000	3,055,300	...	3,055,300	+92,300	+24,100
45,100	...	45,100	+6,800	6,76,000	...	45,100	...	45,100	+6,800	...
465,800	24,300	490,100	+48,000	2,91,000	63,30,000	441,400	17,000	458,400	+16,300	—31,700
510,900	24,300	535,200	+54,800	9,67,000	63,30,000	486,500	17,000	503,500	+23,100	—31,700
486,800	358,100	844,900	+54,100	76,28,000	...	508,600	300,900	809,500	+18,700	—35,400
90,100	27,000	117,100	+8,200	13,52,000	...	90,100	28,000	118,100	+9,200	+1,000
576,900	3 5,100	962,000	+62,300	89,80,000	...	598,700	328,900	927,600	+27,900	—34,400
84,028,400	670,700	84,699,100	+4,550,500	91,70,61,000	32,58,79,000	82,862,700	570,300	83,433,000	+3,284,400	—1,266,100

B.—*STATEMENT of the EXPENDITURE charged to the*

HEADS OF EXPENDITURE.	ACCOUNTS, 1903-1904. India. (Rupee Figures.) Imperial.	Provincial and Local.	Total India (converted into £ at R15=£1).	England.	TOTAL.	REVISED India. (Rupee Figures.) Imperial.	Provincial and Local.
	R	R	£	£	£	R	R
Direct Demands on the Revenues—							
1.—Refunds and Drawbacks	30,70,731	8,49,972	261,380	...	261,380	26,3[illegible]0	7,53,000
2.—Assignments and Compensations	76,18,766	99,04,918	1,168,246	...	1,168,246	78,[illegible],000	1,00,77,000
Charges in respect of Collection, *viz.:—*							
3.—Land Revenue	33,24,343	4,24,02,792	3,048,476	408	3,048,884	63,86,000	4,14,94,0[illegible]
4.—Opium (including cost of Production)	3,33,32,160	...	2,222,144	3,600	2,225,744	2,95,39,000	...
5.—Salt (including cost of Production)	45,27,222	4,08,631	329,057	2,134	331,191	51,53,000	11,000
6.—Stamps	—2,39,028	14,41,401	80,158	42,221	122,379	1,12,000	11,19,000
7.—Excise	21,58,814	10,49,615	213,895	33	213,928	24,85,000	11,37,000
8.—Provincial Rates	...	5,88,173	39,212	...	39,212	...	5,72,000
9.—Customs	9,13,071	16,07,479	168,037	128	168,165	23,24,000	3,93,000
10.—Assessed Taxes	1,72,290	1,75,835	23,208	...	23,208	2,21,000	1,17,000
11.—Forest	65,24,082	56,42,911	811,133	2,485	813,618	80,13,000	50,55,000
12.—Registration	13,65,731	13,01,278	177,800	...	177,800	4,97,000	22,18,000
TOTAL	6,27,68,182	6,53,73,006	8,542,746	51,009	8,593,755	6,52,50,000	[illegible]
Interest—							
13.—Interest on Debt	3,43,02,489	74,73,603	2,785,073	4,342,826	7,127,899	3,54,93,000	75,02,000
Deduct—Amounts chargeable to Railways†	*5,24,35,672*	*37,042*	*3,498,181*	*1,359,281*	*4,857,462*	*5,55,10,000*	*62,000*
" Amounts chargeable to Irrigation	*91,86,052*	*57,27,467*	*994,235*	...	*994,235*	*91,56,000*	*57,82,000*
Remainder chargeable on Ordinary Debt	—2,73,19,235	17,09,094	—1,707,343	2,983,545	1,276,202	—2,94,68,000	16,58,000
14.—Interest on other Obligations	62,98,216	23,116	421,422	3	421,425	66,82,000	27,000
TOTAL	—2,10,21,019	17,32,210	—1,285,921	2,983,548	1,697,627	—2,27,86,000	16,85,000
15.—Post Office	1,80,97,624	13,80,331	1,298,530	104,694	1,403,224	1,91,71,000	12,83,000
16.—Telegraph	1,00,98,716	...	673,248	243,576	916,824	1,04,65,000	...
17.—Mint	4,16,62,331	...	2,777,489	8,096	2,785,585	16,12,000	...
Salaries and Expenses of Civil Departments—							
18.—General Administration	79,31,559	1,02,74,580	1,213,743	279,602	1,493,345	76,70,000	1,02,98,000
19.—Law and Justice { Courts	11,36,934	3,30,01,383	2,275,888	778	2,276,666	11,93,000	3,37,73,000
19.—Law and Justice { Jails	18,61,718	88,33,740	713,030	83	713,113	16,76,000	88,34,000
20.—Police	23,21,369	4,39,73,757	3,086,342	967	3,087,309	23,92,000	4,48,84,000
21.—Marine (including River Navigation)	44,86,870	21,95,542	445,494	281,182	726,676	45,11,000	30,41,000
22.—Education	5,41,811	1,99,15,399	1,363,814	3,708	1,367,522	5,80,000	2,14,49,000
23.—Ecclesiastical	16,92,069	...	112,805	936	113,741	17,97,000	..
24.—Medical	6,67,914	1,34,68,217	942,409	5,887	948,296	6,61,000	1,42,90,000
25.—Political	97,63,823	6,98,350	697,478	5,092	702,570	1,13,64,000	6,43,000
26.—Scientific and other Minor Departments	46,35,351	30,95,703	515,470	34,524	549,994	40,42,000	32,96,000
TOTAL	3,50,39,418	13,54,57,671	11,366,473	612,759	11,979,232	3,58,86,000	14,05,08,000
Miscellaneous Civil Charges—							
27.—Territorial and Political Pensions	36,99,387	...	246,626	10,843	257,469	36,65,000	...
28.—Civil Furlough and Absentee Allowances	4,271	...	285	238,303	238,588	6,000	...
29.—Superannuation Allowances and Pensions	11,40,582	1,15,25,979	844,437	2,011,722	2,856,159	12,15,000	1,20,83,000
30.—Stationery and Printing	8,40,937	60,56,024	459,798	89,866	549,664	11,98,000	60,52,000
32.—Miscellaneous	9,82,906	54,97,221	432,008	15,757	447,765	8,80,000	28,17,000
TOTAL	66,68,083	2,30,79,224	1,983,154	2,366,491	4,349,645	69,64,000	2,09,52,000
Famine Relief and Insurance—							
33.—Famine Relief	3,05,786	—522	20,351	...	20,351	...	1,32,000
34.—Construction of Protective Railways	11,22,834	...	74,855	21,750	96,605	15,48,000	...
35.—Construction of Protective Irrigation Works	21,58,845	...	143,923	523	144,446	32,68,000	...
36.—Reduction or Avoidance of Debt	96,64,163	...	644,278	...	644,278	96,47,000	...
TOTAL††	1,32,51,628	—522	883,407	22,273	905,680	1,44,63,000	1,32,000
Carried over	16,65,64,963	22,70,21,923	26,239,126	6,392,446	32,631,572	13,10,25,000	22,75,06,000

	ACCOUNTS, 1903-1904. India. Amount in Rupees.	Equivalent in £ at R15=£1.	England.	TOTAL.	REVISED ESTIMATE, 1904-1905. India. Amount in Rupees.	Equivalent in £ at R15=£1.	England.	TOTAL.
	R	£	£	£	R	£	£	£
†Included under the following heads:— State Railways Interest on Debt	4,95,20,758	3,301,384	1,140,397	4,441,781	5,22,93,000	3,486,200	1,141,500	4,627,700
Ditto Interest chargeable against Companies on Advances	29,51,956	196,797	218,884	415,681	32,79,000	218,600	237,300	455,900
TOTAL	5,24,72,714	3,498,181	1,359,281	4,857,462	5,55,72,000	3,704,800	1,378,800	5,083,600

Revenues of India, in India and in England.

ESTIMATE, 1904-1905.			Increase + Decrease — compared with Budget Estimate, 1904-1905.	BUDGET ESTIMATE, 1905-1906.					Increase + Decrease — of Budget, 1905-1906, as compared with Budget Estimate, 1904-1905.	Increase + Decrease — of Budget, 1905-1906, as compared with Revised Estimate, 1904-1905.
				India. (Rupee Figures.)						
Total India (converted into £ at R15=£1).	England.	Total.		Imperial.	Provincial and Local.	Total India (converted into £ at R15=£1).	England.	Total.		
£	£	£	£	R	R	£	£	£	£	
225,800	[illegible]	225,800	+10,300	25,12,000	7,74,000	219,100	...	219,100	+3,600	—6,700
1,197,500	...	1,197,500	—22,400	77,56,000	1,01,03,000	1,190,600	...	1,190,600	—29,300	—6,900
3,192,000	900	3,192,900	—126,500	68,99,000	4,37,64,000	3,377,500	500	3,378,000	+58,600	—185,100
1,969,300	2,200	1,971,500	—32,400	2,75,38,000	...	1,835,900	1,500	1,837,400	—1,65,500	—134,100
344,300	900	345,200	—31,400	55,82,000	16,000	373,200	100	373,300	—3,300	+28,100
82,100	39,500	121,600	+3,300	2,22,000	10,47,000	84,600	40,100	124,700	+6,400	+3,100
241,500	800	242,300	—8,200	26,12,000	14,15,000	268,500	100	268,600	+18,100	+26,300
38,100	...	38,100	—3,300	...	5,86,000	39,100	...	39,100	—2,300	+1,000
181,100	400	181,500	+1,700	24,15,000	4,16,000	188,700	200	188,900	+9,100	+7,400
22,500	...	22,500	+500	2,24,000	1,14,000	22,500	...	22,500	+500	...
871,200	4,700	875,900	—18,800	85,49,000	53,23,000	924,800	1,700	926,500	+31,800	+50,600
181,000	...	181,000	—300	3,23,000	2[illegible],99,000	188,100	...	188,100	+6,800	+7,100
8,546,400	[illegible]	8,595,800	—227,500	6,46,32,000	6,60,57,000	8,712,600	44,200	8,756,800	—66,500	+161,000
2,866,700	4,423,900	7,290,600	+55,100	3,37,78,000	1,01,22,000	2,926,700	4,365,700	7,292,400	+56,900	+1,800
3,704,800	*1,378,800*	*5,083,600*	—2,800	*5,86,09,000*	*48,000*	*3,910,500*	*1,437,800*	*5,348,300*	—267,500	—264,700
1,015,900	...	*1,015,900*	+7,600	*73,78,000*	*83,47,000*	*1,048,300*	...	*1,048,300*	—24,800	—3[illegible],400
—1,854,000	3,045,100	1,191,100	+59,900	—3,22,09,000	17,27,000	—2,032,100	2,927,900	895,800	—235,400	—295,300
447,300	...	447,300	+2,200	70,10,000	27,000	469,100	...	469,100	+24,000	+21,800
—1,406,700	3,045,100	1,638,400	+62,100	—2,51,99,000	17,54,000	—1,563,000	2,927,900	1,364,900	—211,400	—273,500
1,363,600	149,500	1,513,100	—17,800	2,02,84,000	10,65,000	1,423,300	120,200	1,543,500	+12,600	+30,400
697,700	217,600	915,300	—82,600	1,08,29,000	...	721,900	312,500	1,034,400	+36,500	+119,100
107,500	13,200	120,700	—111,400	12,94,000	...	86,300	37,000	123,300	—108,800	+2,600
1,197,900	272,000	1,469,900	+28,800	77,74,000	1,05,43,000	1,221,100	279,600	1,500,700	+59,600	+30,800
2,331,100	500	2,331,600	—33,500	12,14,000	3,49,46,000	2,410,700	500	2,411,200	+46,100	+79,600
700,700	100	700,800	—55,400	19,41,000	93,99,000	756,000	200	756,200	...	+55,400
3,151,700	600	3,152,300	—29,900	26,94,000	5,06,16,000	3,554,000	800	3,554,800	+372,600	+402,500
503,500	272,000	775,500	+14,400	39,95,000	23,05,000	420,000	281,600	701,600	—59,500	—73,900
1,468,600	5,000	1,473,600	—88,900	12,70,000	2,62,57,000	1,835,100	4,000	1,839,100	+276,600	+365,500
119,800	400	120,200	—3,200	18,82,000	...	125,500	400	125,900	+2,500	+5,700
996,700	6,100	1,002,800	—46,100	7,35,000	1,53,33,000	1,071,200	9,700	1,080,900	+32,000	+78,100
800,400	3,700	804,100	—196,000	93,49,000	6,70,000	667,900	2,200	670,100	—330,000	—134,000
489,200	33,500	522,700	—32,300	64,87,000	40,11,000	699,900	39,900	739,800	+184,800	+217,100
11,759,600	593,900	12,353,500	—442,100	3,73,41,000	15,40,80,000	12,761,400	618,900	13,380,300	+584,700	+1,026,800
244,300	10,800	255,100	—1,200	37,63,000	...	250,900	10,800	261,700	+5,400	+6,600
400	221,600	222,000	—36,000	8,000	...	500	250,000	250,500	—7,500	+28,500
886,500	2,018,000	2,904,500	+10,500	12,27,000	1,25,15,000	916,100	2,025,500	2,941,600	+47,600	+37,100
483,300	101,900	585,200	+67,900	11,63,000	62,81,000	496,300	70,500	566,800	+49,500	—18,400
246,500	59,400	305,900	+52,000	9,58,000	25,74,000	235,500	19,500	255,000	+1,100	—50,900
1,861,000	2,411,700	4,272,700	+93,200	71,19,600	2,13,70,000	1,899,300	2,376,300	4,275,600	+95,100	+2,900
8,800	...	8,800	+8,800	...	31,76,000	211,700	...	211,700	+211,700	+202,900
103,200	27,000	130,200	—16,800	5,26,000	...	35,100	...	35,100	—111,900	—95,100
217,900	...	217,900	—15,400	56,94,000	...	379,600	400	380,000	+146,700	+162,100
643,100	...	643,100	+97,000	55,98,000	...	373,200	...	373,200	—172,900	—269,900
973,000	27,000	1,000,000	+73,600	1,18,18,000	31,76,000	999,600	400	1,000,000	+73,600	...
23,902,100	6,507,400	30,409,500	—652,500	12,81,18,000	24,75,02,000	25,041,400	6,437,400	31,478,800	+416,800	+1,069,300

Budget Estimate, 1905-1906.			
India.			
Amount in Rupees.	Equivalent in £ at R15=£1.	England.	Total.
R	£	£	£
5,51,37,000	3,675,800	1,158,800	4,834,600
35,20,000	334,700	279,000	513,700
[illegible]	[illegible]	1,437,800	5,348,300

† The following further sums, included under XXVI and 38.—State Railways, were taken in the Accounts of 1903-04 as chargeable to the grant for Famine Relief and Insurance as representing the net charge on the Revenues on account of Protective Railways constructed through the agency of Companies:—

	Accounts, 1903-1904.
	£
Bengal-Nagpur Railway	73,404
Indian Midland Railway	20,916
Total	94,320

[illegible] charge will no longer be taken against the grant for Famine Relief and Insurance.

B.—*Statement of the Expenditure charged to the*

HEADS OF EXPENDITURE.	ACCOUNTS, 1903-1904.					REVISED	
	INDIA. (RUPEE FIGURES.)		Total India (converted into £ at R15=£1).	England.	TOTAL.	INDIA. (RUPEE FIGURES.)	
	Imperial.	Provincial and Local.				Imperial.	Provincial and Local.
	R	R	£	£	£	R	R
Brought forward	16,65,64,963	22,70,21,923	26,239,126	6,392,446	32,631,572	13,10,2[illegible]00	22,75,06,000
Railway Revenue Account –							
38.—State Railways: Working Expenses	15,53,86,504	2,85,861	10,378,158	...	10,378,158	16,59,34,000	3,63,000
Interest on Debt	4,95,20,758	...	3,301,384	1,140,397	4,441,781	5,22,93,000	...
Annuities in purchase of Railways	...	...	...	3,004,620	3,004,620	...	...
Interest chargeable against Companies on Advances	29,14,914	37,042	196,797	218,884	415,681	32,17,000	62,000
Interest on Capital deposited by Companies	3,82,590	45,986	28,572	1,193,429	1,222,001	4,16,000	68,000
39.—Guaranteed Companies: Surplus Profits, Land, and Supervision	15,3[illegible]988	...	102,056	...	102,066	18,21,000	...
Interest	2,28,672	...	15,245	1,032,772	1,048,017	2,78,00[illegible]	[illegible]
40.—Subsidized Companies: Land, etc.	4,49,953	7,537	30,499	...	30,499	8,83,000	4,000
41.—Miscellaneous Railway Expenditure	7,21,235	94,381	54,374	...	54,374	6,74,000	90,000
TOTAL	21,11,35,614	4,70,807	14,107,095	6,590,102	20,697,197	22,55,16,000	5,87,000
Irrigation—							
42.—Major Works: Working Expenses	81,80,491	39,80,777	810,751	...	810,751	90,11,000	40,90,000
Interest on Debt	91,86,052	57,27,467	994,235	...	994,235	94,56,000	57,82,000
43.—Minor Works and Navigation	43,08,190	87,84,877	872,871	2,150	875,021	45,20,000	92,78,000
TOTAL	2,16,74,733	1,84,93,121	2,677,857	2,150	2,680,007	2,29,87,000	1,91,50,000
Other Public Works—							
44.—Military Works	1,47,25,195	...	981,680	52,974	1,034,654	1,40,00,000	...
[illegible] Re-organisation	...	...	...	...	...	34,000	...
45.—Civil Works	86,48,595	5,90,04,834	4,510,228	92,026	4,602,254	97,99,000	6,13,10,000
45 A.—Construction of Railways charged to Provincial or Local Revenues	...	3,98,248	25,550	...	26,550	...	1,01,000
TOTAL	2,33,73,790	5,94,03,082	5,518,458	145,000	5,663,458	2,38,33,000	6,14,11,000
Army Services—							
46.—Army: Effective	18,27,14,858	...	12,180,990	2,618,780	14,799,770	19,63,79,000	...
Non-Effective	1,00,92,048	...	672,803	2,392,635	3,065,438	1,00,05,000	...
Re-organisation	...	...	...	...	...	73,73,000	...
TOTAL	19,28,06,906	...	12,853,793	5,011,415	17,865,208	21,37,57,000	...
Special Defence Works –							
47. Special Defences (1902)	3,25,395	...	21,693	5,361	27,054	7,18,000	...
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	61,58,81,401	30,53,88,933	61,418,022	18,146,474	79,564,496	61,78,36,000	30,86,54,000
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	2,07,26,556	1,381,770			...	93,51,000
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	*27,97,671*	*186,511*	...	1,195,259	...	97[illegible]3,000
Total Expenditure charged to Revenue	61,58,81,401	32,33,17,818	62,613,281	18,146,474	80,759,755	61,78,36,000	30,82,92,000

	ACCOUNTS, 1903-1904.			
	INDIA.			
	Amount in Rupees.	Equivalent in £ at R15=£1.	England.	Total.
Capital Expenditure not charged to Revenue—	R	£	£	£
48.—State Railways	4,84,99,967	3,233,331	1,301,774	4,535,105
49.—Irrigation Works	75,61,340	504,089	3,809	507,898
TOTAL	5,60,61,307	3,737,420	1,305,583	5,043,003
51.—Redemption of Liabilities	...	...	...	...

Revenues of India, in India and in England—continued.

REVISED ESTIMATE, 1904-1905.			Increase + Decrease — of Revised, as compared with Budget Estimate, 1904-1905.	BUDGET ESTIMATE, 1905-1906.					Increase + Decrease — of Budget, 1905-1906, as compared with Budget Estimate, 1904-1905.	Increase + Decrease — of Budget, 1905-1906, as compared with Revised Estimate, 1904-1905.
Total India (converted into £ at R15=£1).	England.	TOTAL.		INDIA. (RUPEE FIGURES.) Imperial.	Provincial and Local.	Total India (converted into £ at R15=£1).	England.	TOTAL.		
£	£	£	£	R	R	£	£	£	£	£
23,902,100	6,5[illegible]400	30,409,500	−652,500	12,81,18,000	24,75,02,000	25,041,400	6,437,400	31,478,800	+416,800	+1,069,300
11,086,500	...	11,086,500	+522,600	16,81,31,000	4,23,000	11,236,900	...	11,236,900	+673,000	+150,400
3,486,200	1,141,500	4,627,700	+3,100	5,51,37,000	...	3,675,800	1,158,800	4,834,600	+210,000	+206,900
...	3,009,300	3,009,300	+800	...	...	...	3,013,200	3,013,200	+4,700	+3,900
218,600	237,300	455,900	−300	34,72,000	48,000	234,700	279,000	513,700	+57,500	+57,800
32,300	1,236,000	1,268,300	−14,700	4,14,000	69,000	32,200	1,310,100	1,342,300	+59,300	+74,000
121,400	...	121,400	−4,800	25,32,000	...	168,800	...	168,800	+42,600	+47,400
[illegible]	1,045,100	1,063,600	−600	83,000	...	5,500	1,039,000	1,044,500	−19,700	−19,100
59,200	...	59,200	−17,800	10,00,000	1,40,000	76,000	...	76,000	−1,000	+16,800
50,900	...	50,900	−7,100	8,67,000	66,000	62,200	...	62,200	+4,200	+11,300
15,073,600	6,669,200	21,742,800	+481,200	23,16,36,000	7,46,000	15,492,100	6,800,100	22,292,200	+1,030,600	+549,400
873,400	...	873,400	+52,200	62,00,000	66,12,000	854,100	...	854,100	+32,900	−19,300
1,015,900	...	1,015,900	−7,600	73,78,000	83,47,000	1,048,300	.	1,048,300	+24,800	+32,400
919,800	2,200	922,000	+58,800	41,44,000	1,06,89,000	988,900	2,100	091,000	+127,800	+69,000
2,809,100	2,200	2,811,300	+103,400	1,77,22,000	2,56,48,000	2,891,300	2,100	2,893,400	+185,500	+82,100
933,300	52,000	985,300	−71,300	1,33,84,000	...	892,300	21,600	913,900	−142,700	−71,400
2,300	...	2,300	+2,300	35,28,000	...	235,200	...	235,200	+235,200	+232,900
4,740,600	76,600	4,817,200	−248,800	94,07,000	7,23,34,000	5,449,400	87,500	5,536,900	+470,900	+719,700
6,700	...	6,700	−14,500	...	2,04,000	13,600	...	13,600	−7,600	+6,900
5,682,900	128,600	5,811,500	−332,300	2,63,19,000	7,25,38,000	6,590,500	109,100	6,699,600	+555,800	+888,100
13,091,900	2,937,000	16,028,900	+4,100	19,10,33,000	...	12,735,500	2,257,800	14,993,300	−1,031,500	−1,035,600
667,000	2,427,300	3,094,300	+4,400	1,00,25,000	...	668,300	2,416,000	3,084,300	−5,600	−10,000
491,500	700,000	1,191,500	+1,191,500	85,36,000	...	569,100	1,635,600	2,204,700	+2,204,700	+1,013,200
14,250,400	6,064,300	20,314,700	+1,200,000	20,95,94,000	...	13,972,900	6,309,400	20,282,300	+1,167,600	−32,400
47,900	100,000	147,900	−108,800	11,73,000	...	78,200	175,000	253,200	−3,500	+105,300
61,766,000	19,471,700	81,237,700	+691,000	61,45,62,000	34,64,34,000	64,066,400	19,833,100	83,899,500	+3,352,800	+2,661,800
623,400 / *647,500*	...	*24,100*	+1,292,700	...	38,000 / *2,05,03,000*	2,500 / *1,372,800*	...	*1,370,300*	−53,500	−1,346,200
61,741,900	19,471,700	81,213,600	+1,983,700	61,45,62,000	32,58,79,000	62,696,100	19,833,100	82,529,200	+3,299,300	+1,315,600

REVISED ESTIMATE, 1904-1905.				BUDGET ESTIMATE, 1905-1906.			
INDIA. Amount in Rupees.	Equivalent in £ at R15=£1.	England.	Total.	INDIA. Amount in Rupees.	Equivalent in £ at R15=£1.	England.	Total.
R	£	£	£	R	£	£	£
6,91,77,000	4,611,800	1,509,000	6,120,800	6,77,40,000	4,516,000	2,346,000	6,862,000
59,18,000	394,500	8,000	402,500	1,21,03,000	806,900	26,500	833,400
7,50,95,000	5,006,300	1,517,000	6,523,300	7,98,43,000	5,322,900	2,372,500	7,695,400
...	...	...	...	...	...	3,427,400	3,427,400

C.—*Statement of Receipts and Disbursements of the*

	Accounts, 1903-1904.			Revised Estimate, 1904-1905.			Budget Estimate, 1905-1906.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Revenue (from Statement A)	83,009,411	746,744	83,756,155	84,028,400	670,700	84,699,100	82,862,700	570,300	83,433,000
Excess of Revenue over Expenditure charged to Revenue . . .	...	...	2,996,400	...	...	3,485,500	...	...	903,800
Railway and Irrigation Capital not charged to Revenue—									
Capital raised through Companies towards outlay on State Railways (Net) . . .	...	...	...	963,600	...	963,600	2,110,700	...	2,110,700
Outlay of Railway Companies—									
Repayments . .	1,002,554	6,959	1,009,513	997,600	13,200	1,010,800	811,500	2,600	814,100
Net .			0			0			0
Raised and Deposited by Railway Companies—									
On account of Subscribed Capital . .	13,405	...	13,405	9,300	1,501,300	1,510,600	10,100	2,674,800	2,684,900
Net			0			1,449,400			410,100
Permanent Debt Incurred—									
Sterling Debt—									
India Stock . .	...	1,500,000		...	2,500,000		...	2,000,000	
B. B. C. I. Debentures	...	...		...	...		...	2,927,400	
Rupee Debt—									
Rupee Loan . .	1,333,333	...		2,000,000	...		2,666,700	...	
Total .	1,333,333	1,500,000	2,833,333	2,000,000	2,500,000	4,500,000	2,666,700	4,927,400	7,594,100
Net .			2,146,825			3,411,100			7,200,800
Temporary Debt Incurred—									
Temporary Loans .	333,333	2,000,000	2,333,333	...	500,000	500,000	...	...	
Net .			0			0			
Unfunded Debt—									
Deposits of Service Funds . .	96,555	...		102,800	...		103,300	...	
Savings Bank Deposits .	3,643,472	...		4,022,800	...		4,122,100	...	
Total .	3,740,027	...	3,740,027	4,125,600	...	4,125,600	4,225,400	...	4,225,400
Net .			770,221			890,200			846,500
Deposits and Advances—									
Balances of Provincial Allotments . .	1,381,770	...		623,400	...		2,500	...	
Appropriation for Reduction or Avoidance of Debt . . .	644,278	...		643,100	...		373,200	...	
Excluded Local Funds .	756,891	...		799,700	...		725,200	...	
Railway Funds .	64,215	...		62,500	...		52,000	...	
Deposits of Sinking Funds . . .	9,884	...		10,300	...		10,700	...	
Gold Reserve Fund .	2,627,575	(a) 2,566,189		1,738,700	(b) 2,001,200		150,000	254,000	
Currency Reserve: Council Bills appropriated .	...	...		...	...		...	1,333,000	
Departmental and Judicial Deposits . .	17,457,532	...		19,008,000	...		17,600,100	...	
Advances . . .	8,614,137	49,533		4,435,100	16,500		4,333,200	14,300	
Suspense Accounts .	267,422	...		109,000	...		1,700	...	
Exchange on Remittance Accounts, net . .	15,235	...		10,200	...		...	...	
Miscellaneous . .	14,162	...		...	...		3,600	...	
Total .	31,793,101	2,615,722	34,408,823	27,440,000	2,017,700	29,457,700	23,252,200	1,601,300	24,853,500
Net .			1,973,191			871,700			0
Carried over .	121,225,164	6,869,425		119,564,500	7,202,900		115,939,300	9,776,400	

(*a*) Includes £2,200,000 remitted from India by means of Council Bills.
(*b*) Includes £ 700,000 ditto ditto ditto.

Government of India, in India and in England.

	Accounts, 1903-1904.			Revised Estimate, 1904-1905.			Budget Estimate, 1905-1906.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Expenditure, Imperial and Provincial (from Statement B)	61,418,022	18,146,474	79,564,496	61,766,000	19,471,700	81,237,700	64,066,400	19,833,100	83,899,500
Add—Provincial Surpluses transferred to "Deposits"	1,381,770	...	1,381,770	623,400	...	623,400	2,500	...	2,500
Deduct—Provincial Deficits charged to "Deposits"	*186,511*	...	*186,511*	*647,500*	...	*647,500*	*1,372,800*	...	*1,372,800*
Total	62,613,281	18,146,474	80,759,755	61,741,900	19,471,700	81,213,600	62,696,100	19,833,100	82,529,200
Excess of Expenditure charged to Revenue, over Revenue—			0			0			0
Railway and Irrigation Capital not charged to Revenue—									
Outlay on Irrigation Works	504,089	3,809	507,898	394,500	8,000	402,500	806,900	26,500	833,400
Outlay on State Railways	3,233,331	1,301,774	4,535,105	4,611,800	1,509,000	6,120,800	4,516,000	2,346,000	4,862,000
Capital charge involved in redemption of Liabilities	...	...	...	...	...	...	...	3,427,400	3,427,400
Outlay of Railway Companies— Payments for Capital outlay	1,587,987	1,276,216	2,864,203	1,311,000	1,107,900	2,418,900	1,257,200	1,145,200	2,402,400
Net			1,854,690			1,408,100			1,588,300
Raised and deposited by Railway Companies— Payments for discharge of Debentures	...	80,000	80,000	...	61,200	61,200	...	2,274,800	2,274,800
Net			66,595			0			0
Permanent Debt Discharged—									
Sterling Debt—									
India 5 p. c. Stock	...	...			100			...	
G. I. P. Railway Debentures	...	600,000			1,002,100			250,000	
Rupee Debt—									
4½ p. c. Loans	500	...		400	...		700	...	
4 p. c. Loans	83,766	...		85,300	...		84,600	...	
3½ p. c. Loans	2,240	...		1,000	...		1,300	...	
Stock Notes	2	...		...	...		...	...	
Provincial Debentures	...	...		...	...		56,700	...	
Total	86,508	600,000	686,508	86,700	1,002,200	1,088,900	143,300	250,000	393,300
Net			0			0			0
Temporary Debt Discharged—									
Temporary Loans	...	3,500,000	3,500,000	333,300	2,000,000	2,333,300	...	500,000	500,000
Net			1,166,667			1,833,300			500,000
Unfunded Debt—									
Special Loans	58	...		700	...		300	...	
Deposits of Service Funds	83,739	...		89,200	...		90,200	...	
Savings Bank Deposits	2,886,009	...		3,145,500	...		3,288,400	...	
Total	2,969,806	...	2,969,806	3,235,400	...	3,235,400	3,378,900	...	3,378,900
Net			0			0			0
Deposits and Advances—									
Balances of Provincial Allotments	186,511	...		647,500	...		1,372,800	...	
Excluded Local Funds	719,941	...		762,500	...		709,200	...	
Railway Funds	66,548	...		59,000	...		76,700	...	
Gold Reserve Fund	2,461,445	2,566,189		1,905,800	2,001,200		150,000	254,000	
Currency Reserve: sums invested	...			...	...		...	1,333,000	
Departmental and Judicial Deposits	17,406,651	...		18,919,200	...		17,592,600	...	
Advances	8,650,148	214,373		4,150,600	119,000		4,350,700	3,600	
Suspense Accounts	130,367	...		19,200	...		21,000	...	
Exchange on Remittance Accounts, net	...	...		...	...		...	...	
Miscellaneous	33,159	300		1,900	100		...	...	
Total	29,654,770	2,780,862	32,435,632	26,465,700	2,120,300	28,586,000	24,272,800	1,590,600	25,863,400
Net			0			0			1,009,900
Carried over	100,649,772	27,689,135		98,180,300	27,280,300		97,071,200	31,393,600	

C.—*Statement of Receipts and Disbursements of the*

	Accounts, 1903-1904.			Revised Estimate, 1904-1905.			Budget Estimate, 1905-1906.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward	121,225,164	6,869,425		119,564,500	7,202,900		115,939,300	9,776,400	
Loans and Advances by Imperial Government	387,235	...	387,235	358,500	...	358,500	261,100	...	261,100
Net			0			101,000			3,500
Loans and Advances by Provincial Governments	988,400	...	988,400	554,800	...	554,800	511,300	...	511,300
Net			471,724			97,100			0
Capital of Local Boards	...	...	...	...	...	...	66,700	...	66,700
Net									0
Remittances—									
Inland Money Orders	21,415,931	...		22,266,600	...		22,933,300	...	
Other Local Remittances	365,450	...		1,250,800	...		440,300	...	
Other Departmental Accounts	231,936	...		389,800	...		372,900	...	
Net Receipts by Civil Treasuries from—									
Post Office	724,156	...		922,300	...		827,700	...	
Guaranteed Railways	1,124,905	...		1,370,700	...		945,900	...	
Public Works	2,958,878	...		3,393,200	...		1,921,900	...	
Net Receipts from Civil Treasuries by—									
Telegraph	109,537	...		80,200	...		82,100	...	
Marine	334,005	...		271,200	...		177,700	...	
Military	13,015,788	...		13,519,000	...		13,046,000	...	
Remittance Account between England and India—									
Gold remitted from India	5,939	3,997,128		...	4,492,300		...	...	
Purchase of silver	4,043,365	...		4,148,600	...		403,300	...	
Railway transactions	1,559,090	17,302		2,068,500	1,781,200		1,654,300	2,114,000	
Other „	833,261	2,700,850		925,700	1,015,600		2,208,900	301,000	
Total	46,772,331	6,715,280	53,487,611	51,206,600	7,289,100	58,495,700	45,014,300	2,415,000	47,429,300
Net			1,214,730			0			328,300
Secretary of State's Bills drawn	...	(a) 21,659,303	21,659,303	...	(b) 23,500,000	23,500,000	...	(c) 16,500,000	16,500,000
Total Receipts	169,373,130	35,244,008		171,684,400	37,992,000		161,792,700	28,691,400	
Opening Balance	12,082,416	5,767,787		11,869,552	7,294,782		10,333,352	10,338,282	
GRAND TOTAL	181,455,546	41,011,795		183,553,952	45,286,782		172,126,052	39,029,682	

(a) In addition to £2,200,000 for remittance of the Gold Reserve Fund.
(b) In addition to £700,000 ditto ditto ditto.
(c) In addition to £1,333,000 for remittance of the Currency Department.

H. G. H. KEENE,
Deputy Comptroller General.

Fort William,
Finance Department;
March 22, 1905.

Government of India, in India and in England—continued.

	Accounts, 1903-1904.			Revised Estimate, 1904-1905.			Budget Estimate, 1905-1906.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward .	100,649,772	27,689,135		98,180,200	27,280,300		97,071,200	31,393,600	
Loans and Advances by Imperial Government .	500,084	...	500,084	257,500	...	257,500	257,600	...	257,600
Net .			112,849			0			0
Loans and Advances by Provincial Governments	516,676	...	516,676	457,700	...	457,700	728,500	...	728,500
Net .			0			0			217 200
Capital Account of Local Boards	...	...	...	...	...	...	66,700	...	66,700 0
Remittances—									
Inland Money Orders .	21,419,658	...		22,266,600	..		22,933,300	...	
Other Local Remittances	...	...		1,247,400	...		440,300	...	
Other Departmental Accounts . .	239,263	...		389,800	...		372,900	...	
Net payments into Civil Treasuries by—									
Post Office . .	724,205	...		922,300	...		827,700	...	
Guaranteed Railways	1,124,905	...		1,370,700	...		945,900	...	
Public Works . .	2,912,326	...		3,433,900	...		1,921,900	...	
Net Issues from Civil Treasuries to—									
Telegraph . .	108,189	...		80,200	...		82,100	...	
Marine . . .	333,174	...		871,200	...		177,700	...	
Military . . .	13,015,788	...		13,519,000	...		13,046,000	...	
Remittance Account between England and India—									
Gold remitted from India . . .	4,000,001	...		4,492,300	...		...	...	
Purchase of Silver .	...	4,055,327		...	4,540,000		...	...	
Railway transactions .	...	1,576,392		1,781,200	2,668 500		2,114,000	1,654,300	
Other "	2,367,494	396,159		1,339,100	459,700		2,176,600	408,300	
Total .	46,215,003	6,027,878	52,272,881	51,113,700	7,668,200	58,781,900	45,038,400	2,062,600	47,101,000
Net .			0			286,200			0
Secretary of State's Bills paid	(a) 21,674,459	...	21,674,459	(b) 23,211,400	..	23,211,400	(c) 16,803,600	...	16,803,600
Total Disbursements .	169,585,994	33,717,013		173,220,600	34,948,500		159,966,000	33,456,200	
Closing Balance .	11,869,552	7,294,782		10,333,352	10,338,282		12,160,052	5,573,482	
GRAND TOTAL .	181,455,546	41,011,795		183,553,952	45,286,782		172,126,052	39,029,682	

(a) In addition to £2,200,000 for payment from the Gold Reserve Fund.
(b) In addition to £ 700,000 ditto ditto ditto.
(c) In addition to £1,333,000 for payment from the Currency Reserve.

A. F. COX,
Comptroller General.

W. S. MEYER,
Secretary to the Government of India.

D.—*Account of Provincial and Local Savings charged to Revenue, and held at the disposal of Provincial Governments under their Provincial Settlements.*

Provincial and Local Balances.

NOTE.—These balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

	India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.	Equivalent in [illegible] R15 = £1.
	R	R	R	R	R	R	R	R	R	R	R	R	£
Accounts, 1903-1904													
Balance at end of 1902-1903	1,63,255	27,06,339	9,15,256	1,18,62,131	20,18,843	79,49,376	61,61,134	42,24,338	1,38,254	88,65,216	63,40,838	5,13,44,980	3,422 999
Added in 1903-1904	167	...	85,066	...	11,48,784	89,00,967	39,17,133	8,41,577	8,155	54,88,899	3,35,808	2,07,26,556	1,381,770
Spent in 1903-1904	...	8,81,819	...	19,15,852	...	...	...	...	...	...	...	27,97,671	186,511
Balance at end of 1903-1904	1,63,422	18,24,520	10,00,322	99,46,279	31,67,627	1,68,50,343	1,00,78,267	50,65,915	1,46,409	1,43,54,115	66,76,646	6,92,73,865	4,618,258
Revised Estimate, 1904-1905.													
Balance at end of 1903-1904 (by Accounts)	1,63,422	18,24,520	10,00,322	99,46,279	31,67,627	1,68,50,343	1,00,78,267	50,65,915	1,46,409	1,43,54,115	66,76,[illegible]	6,92,73,865	4,618,25[illegible]
Added in 1904-1905	...	...	90,000	...	...	...	...	51,64,000	3,000	...	40,94,000	93,51,000	623,40[illegible]
Spent in 1904-1905	22,000	6,72,000	...	19,70,000	1,99,000	19,60,000	15,13,000	...	...	33,77,000	...	97,13,000	647,50[illegible]
Balance at end of 1904-1905	1,41,422	11,52,520	10,90,322	79,76,279	29,68,627	1,48,90,343	85,65,267	1,02,29,915	1,49,409	1,09,77,115	1,07,70,646	6,89,11,865	4,594,15[illegible]
Budget Estimate, 1905-1906.													
Balance at end of 1904-1905 (by Revised Estimate)	1,41,422	11,52,520	10,90,322	79,76,279	29,68,627	1,48,90,343	85,65,267	1,02,29,915	1,49,409	1,09,77,115	1,07,70,646	6,80,11,865	4,594,15[illegible]
Added in 1905-1906	...	...	...	...	38,000	...	...	...	...	...	...	38,000	2,50[illegible]
Spent in 1905-1906	19,000	55,000	1,58,000	34,43,000	...	37,07,000	25,64,000	6,08,000	5,000	38,65,000	31,69,000	2,05,93,000	1,372,80[illegible]
Balance at end of 1905-1906	1,22,422	10,97,520	9,32,322	45,33,279	30,06,627	1,11,83,343	60,01,267	66,21,915	1,44,409	71,12,115	76,01,646	4,83,56,865	3,223 85[illegible]

H. G. H. KEENE,
Deputy Comptroller General.

A. F. COX,
Comptroller General.

W. S. MEYER,
Secretary to the Government of India.

FORT WILLIAM,
FINANCE DEPARTMENT;
March 22, 1905.

E.—*Abstract Statement of the Receipts and Disbursements of the Government of India in India and in England.*

Revenue and Expenditure.		Accounts, 1903-1904.					Revised Estimate, 1904-1905.		Budget Estimate, 1905-1906.	
		Revenue.	Expenditure. Refunds and Assignments.	Expenditure. Cost of Collection and Production.	Net Receipts.	Net Charges.	Net Receipts.	Net Charges.	Net Receipts.	Net Charges.
Revenue Heads.		£	£	£	£	£	£	£	£	£
Principal Heads of Revenue.	Land Revenue (excluding that due to Irrigation).	19,234,388	725,650	3,048,884	15,459,854		15,025,500		15,354,000	
	Opium	5,736,045	4,123	2,225,744	3,506,178		4,069,000		3,636,800	
	Salt	5,250,465	268,761	331,191	4,650,513		4,741,400		3,625,300	
	Stamps	3,580,247	42,010	122,379	3,415,858		3,550,200		3,640,700	
	Excise	4,980,096	47,596	213,928	4,718,572		5,012,000		5 128,100	
	Provincial Rates	2,825,349	3,382	39,212	2,782,755		2,783,100		2,735,600	
	Customs	3,966,298	127,232	168,165	3,670,901		4,087,000		4,077,600	
	Assessed Taxes	1,214,665	8,029	23,208	1,183,428		1,226,200		1,250,900	
	Forest	1,481,116	3,723	813,618	663,775		682,600		673 600	
	Registration	3-6,902	861	177,800	148,241		158,000		153,800	
	Tributes	609,086	198,259	...	410,827		421,400		412,700	
	Total	49,204,657	1,429,626	7,164,129	40,610,902		41,786,400		40,689,100	
	Total deduction from Revenue		8,593,755							
Expenditure Heads.										
Debt Services	Interest	896,062	1,697,627			801,565		768,700		559,500
Commercial Services.	Post Office	1,507,153	1,403,224		103,929		77,600		64,800	
	Telegraph	857,635	916,824			59,189		26,100		125,300
	Railways	21,557,866	20,697,197		860,669		2,254,500		1,564,200	
	Irrigation	2,911,763	2,680,007		231,756		219,900		161,900	
Other Public Works.	Military	45,083	1,034,654			989,571		940,200		868,800
	Reorganisation							2,300		235,200
	Civil	510,420	4,628,804			4,118,384		4,333,800		5,092,100
Mint	Mint	2,884,766	2,785,585		99,181		76,300			17,800
Civil Departments	Civil Departments	1,597,345	11,979,232			10,381,887		10,793,500		11,871,500
Miscellaneous Civil Services.	Superannuation	199,159	2,856,159			2,657,000		2,714,700		2,750,400
	Exchange	58,429			58,429		99,100		51,700	
	Miscellaneous	365,032	447,765			82,733	18,300		137,79[illegible]	
	Other heads	71,357	1,045,721			974,364		990,800		1,010,400
Famine Relief and Insurance	Famine Relief		20,351			20,351		8,800		211,700
	Other heads		885,329			885,329		991,200		788,300
Army Services	Effective	948,035	14,790,770			13,851,735		15,184,000		14,183,800
	Non-effective	141,393	3,065,438			2,924,045		2,977,200		2,565,200
	Re-organisation							1,191,500		2,204,700
	Special Defences (1902)		27,054			27,054		147,900		253,200
	Total	83,756,155	79,564,496		4,191,659		3,461,400			466,500
Provincial Adjustment	Surplus		1,195,259			1,195,259				
	Deficit						24,100		1,370,300	
	Total	83,756,155	80,759,755		2,996,400		3,485,500		901,800	
	Surplus				2,996,400		3,485,500		903,800	
Capital Account	Railway and Irrigation Capital not charged to Revenue:—									
	Capital raised through Companies torwards outlay on State Railways (net)						963,600		2,110,700	
	Capital raised and deposited by Railway Companies (net)					66,595	1,449,400		410,100	
	Outlay on Irrigation Works					507,898		402,500		833,400
	Outlay on State Railways					4,535,105		6,120,800		6,862,000
	Outlay of Railway Companies (net)					1,854,690		1,408,100		1,588,300
	Capital involved in Redemption of Railway Liabilities									3,427,400
Debt, Deposits Advances, and Remittances	Permanent Debt (net)				2,146,825		3,411,100		7,200,800	
	Temporary Debt (net)					1,166,667		1,833,300		500,000
	Unfunded Debt (net)				770,221		890,200		846,500	
	Loans and Advances by Imperial Government (net)					112,849	101,000		3,500	
	Loans and Advances by Provincial Governments (net)				471,724		97,101			217,200
	Deposits and Advances (net)				1,973,191		871,700			1,009,900
	Remittances (net)				1,214,730			286,200	328,300	
	Secretary of State's Bills drawn (net)				21,659,303		23,500,000		16,500,000	
	Secretary of State's Bills paid (net)					21,674,459		23,211,400		16,803,600
					31,232,394	29,918,263	34,769,600	33,262,300	28,303,700	31,241,800
Cash Balance	Opening Balance (net)				17,850,203		19,164,334		20,671,634	
	Closing Balance (net)					19,164,334		20,671,634		17,733,534
	Total				49,082,597	49,082,597	53,933,934	53,933,934	48,975,334	48,975,334

H. G. H. KEENE,
Deputy Comptroller General.

A. F. COX,
Comptroller General.

W. S. MEYER,
Secretary to the Government of India.

FORT WILLIAM,
FINANCE AND COMMERCE DEPARTMENT;
March 22, 1905.

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APPENDIX II.

Memorandum by the Hon'ble Major-General Sir Edmond Elles, K.C.B., K.C.I.E., on Military, Military Works, Special Defences, and Marine Expenditure for the years 1904-1905 and 1905-1906.

The estimates with which the Military and Marine Department of the Government of India is concerned are:—

I.—The Indian Military Estimates.
II.—The Home (India) Military Estimates.
III.—The Military Works Estimates.
IV.—Special Defences.
V.—The Marine Estimates.

I will deal with them in this order.

2. Taking the Indian and the Home (India) Military Estimates together, the net expenditure in 1905-1906 will, it is estimated, be more than that provided in the Budget of 1904-1905 by £1,139,800, and more than the revised Budget by £2,100.

The cause of the excess over the Budget for 1904-1905 is the necessity felt by the Government of India to provide funds for carrying out the scheme for the reorganisation of the Field Army framed by His Excellency the Commander-in-Chief. The small excess over the revised Estimate is due to the fact that some of the measures of the scheme such as the provision of Stores, Equipment, Ammunition, Remounts and Transport have taken effect in the current year and account to a great extent for the increase of the revised Estimate of 1904-1905 over the original Budget. The total extra grant allotted during this year was 1,56 lakhs partly by a special grant and partly by re-appropriation. Necessary provision had also to be made during the year for the Tibet Mission.

3. Before dealing with the estimates in detail, I will refer to the measures carried out, or in progress, during the present year for improving the efficiency of the Army and also to those which we propose to continue, or institute, during the ensuing year.

Budget, 1904-1905.

4. *Reorganisation of the Army in India.*—Various measures have been taken during the past year towards carrying out Lord Kitchener's scheme for the reorganisation of the Army in India. The Madras Command has been abolished, and India (exclusive of Burma) has been divided into three Commands, each comprising three divisions, or altogether nine divisions. For the present, however, the Secunderabad Division is to remain an independent Command directly under Army Head Quarters. Certain additional appointments of Colonel on the Staff and Brigade Major have been created with a view to completing the redistribution of Commands and staff, and consolidated rates of pay have been sanctioned for General Officers and Colonels on the Staff commanding brigades. *Field Army.*

A special grant of 1,56 lakhs was given for reorganisation measures in 1904-1905, and it is anticipated that the greater part of this money will have been expended on various measures for the equipment and armament of the army, such as the purchase of imported stores and the provision of local stores for the revised Field Army. Additions have also been made to the Reserve of Horses and to Army Transport.

Organisation of Mounted Infantry units for Field Service.—A revised scheme has been sanctioned for the organisation of companies and battalions of Mounted Infantry, British and Native, for field service. As these units will not be formed except on mobilisation, the scheme involves no immediate expenditure.

Revised scheme for Mounted Infantry Schools.—A revised scheme for the training of Mounted Infantry, British and Native, has been sanctioned. The scheme involves an estimated annual extra expenditure of R13,245.

Factories.

Cordite factory, Wellington.—Manufacture of cordite was commenced at the cordite factory, Wellington, on the 28th July 1904. The chemical tests and practical proof of this cordite shew that it is well within the standard specifications and has given better results at proof than the Waltham Abbey standard. The saving from the manufacture of cordite in India, as compared with the cost of importation, is calculated to amount to about R2,60,000 a year.

Acetone, the solvent used in the manufacture of cordite, has at present to be imported, but the question of its manufacture in India from locally grown blue gum (eucalyptus) wood has been taken up. Ten tons of this timber were sent to England in March 1904 for distillation, and the satisfactory results obtained shew that the manufacture of acetone in India is a perfectly feasible project and that there are no technical difficulties in the way.

Gun-carriage factory, Jubbulpore.—Good progress has been made towards the completion of this factory, and manufacture will shortly commence. The gun-carriage factory at Fatehgarh was closed for outturn work on the 1st January last, and it is anticipated that it will be possible to close the gun-carriage factories at Bombay and Madras by 1907.

Rolling mills, Ishapore.—All the buildings have been practically completed. The whole of the machinery will have been received by the 1st April and manufacture will be started by the end of April next. The cost of machinery amounts to about £64,000.

Gun factory, Cossipore.—All the machinery is under delivery, and the buildings are ready. The manufacture of guns will be started some time in May next.

General Requirements.

Establishment of runs for young stock on the Jhelum Canal.—In connection with the horse and mule breeding operations of the Army Remount Department, it was decided in 1903 to establish two runs on the Jhelum Canal of 10,000 acres each for young stock. One of these runs, which is for young horses, has already been started at Mona and is now in working order. Land for the second run was taken up at Sargoda in February 1904 and is under clearance. This run will be for young mules which will be reared there and issued to the service.

Studs for breeding stallions in India.—With the approval of the Secretary of State for India stud farms for breeding stallions have been established at Ahmednagar and Mona with the object of preserving the pure eastern breeds of horses and of producing animals suitable for use as Imperial stallions. The cost of the measure is estimated at R1,51,000 initial and R68,000 eventual annual recurring, but it is anticipated that the recurring expenditure will be fully balanced after the fifth year by the value of the produce.

The breeding of donkey stallions on a small scale at Mona and Mirpur (near Abbottabad) has also been sanctioned owing to the successful experiments made by the Civil Veterinary Department at Hissar. The cost is estimated at R7,686 initial and R6,660 annual recurring. It is hoped by this means to produce suitable jacks in India, thus obviating the necessity for importing expensive animals from America and elsewhere.

Addition of the Gujrat district to the selected horse-breeding districts.—The Gujrat districthas, on the representation of the Punjab Government as to its suitability for horse-breeding, been added to the breeding areas under the control of the Army Remount Department. The cost is estimated at R40,600 initial and R13,515 annual recurring.

Administration of the Army Clothing Department.—As the system of administration of the Army Clothing Department which was introduced in 1891 was found by experience to be cumbrous and ill-adapted for the rapid despatch of business, it was decided to place it under the direct control of the Government of India. There are two factories, one at Alipore and the other at Madras, each of them being in charge of a Superintendent who has under him an Assistant Superintendent. The senior Superintendent, in addition to his duties as head of a factory, has been appointed Head of the department with the title of

Director of Army Clothing. It is expected that under the new arrangements greater efficiency in the working of the factories and more despatch in dealing with clothing questions will be obtained. The subordinate establishments of the clothing factories and that of the Government Inspector, Army Boot Factory, have been reorganised and brought on one list.

Supply of clothing to British troops in India.—The system of manufacture and supply of clothing for British troops in India has been changed and simplified. Up to the present time a great deal of clothing was made up in regiments, a course which proved to be needlessly expensive to the State, while it was also inconvenient to corps. In future all clothing for British troops will be made up in factories. The adoption of this system will effect an annual saving of some R1,70,000, while the manufacturing power of the factories by being maintained at high level in peace will be readily capable of expansion to meet demands in time of war. The system of accounts has also been considerably simplified. Units will not in future be required to render clothing accounts, but regimental books will be inspected by officers deputed for the purpose. The supply of articles of necessaries which was hitherto arranged regimentally now devolves on the Army Clothing Department and permits of the maintenance of a reserve.

Accelerated promotion in the Indian Medical Service.—The conditions under which the promotion of officers of this service in the rank of Captain may be accelerated have been notified.

Revised scale of leave pay for officers of the Indian Medical Service.—Consequent on the improvement in their pay, a revised scale of leave pay for those officers of the Indian Medical Service who are subject to the leave rules of 1886 for the Indian Army, has been authorised.

Revision of the pay of certain military medical appointments.—Increased rates of pay have been sanctioned by the Secretary of State in the case of certain military medical appointments which derived no benefit from the higher pay sanctioned last year for officers of the medical services in India. The cost of this measure amounts to R12,000 a year.

Improved pensions for Departmental Officers with honorary rank and Warrant Officers of the Indian Service.—The Secretary of State agreed to an enhancement of the rates of pension, which had been lower than those allowed to similar ranks of the British Service. The new scale of pensions came into effect from 1st April 1904. The extra expense is estimated at R18,305 per annum.

Certain measures having for their object an improvement in the pensionary conditions applicable in the case of families of the above officers and warrant officers, have also been accepted by Government and proposed to the Secretary of State.

Grant of special pensions to Mutiny veterans in indigent circumstances who are domiciled in India.—In September 1904 the Secretary of State accepted certain general proposals made by the Government of India on this subject. It is not practicable to estimate the expense involved in the measure. It is in contemplation to extend the concession to Mutiny veterans residing elsewhere than in India. Assistance has already been given to a number of deserving old soldiers, such as will enable them to pass the rest of their days in comparative comfort.

Improved rifle ranges for regular troops.—The rifle ranges of regular troops have been much improved during the past three years, and will in many cases now afford facilities for long and extreme range fire. Measures have also been taken to ensure the safety of persons in the vicinity of these ranges. The programme of works is now approaching completion.

Buildings and ranges for Volunteer corps.—In pursuance of a programme of works which has been undertaken in consequence of the rearmament of the volunteer force with the Lee-Metford rifle, a sum of about R1,20,000 has been spent on the provision of buildings and ranges for volunteer corps in the places where they are most urgently required.

Increase to the establishment of Royal Engineer officers in India.—The establishment of Royal Engineer officers in this country has been raised

from 320 in 1903-1904 to 365 on the 1st April 1905. This increase is necessary so that a sufficient number of officers may be available in time of war, and will also permit of adequate progress with the building works connected with the Reorganization scheme.

Improved lighting and ventilation of the barracks and hospitals of British troops in the plains.—Progress has been made with the scheme for providing electrical installations in the larger cantonments where the hot weather is of long duration. The installations in Fort William and the station hospital at Alipore have been practically completed; those at Meerut and Jhansi are still in progress.

Partial abolition of rest camps and acceleration of the movement of British troops travelling by rail.—The old system under which British troops moving by rail in relief or to and from the ports of embarkation were required to halt at rest camps every twelve hours has been modified, and we have sanctioned, as a tentative measure for 1904-1905, certain proposals for the partial abolition of rest camps and for accelerating the movement of British troops travelling by rail. It is expected that this measure will result in an annual saving of about one lakh.

General remarks.—The various measures detailed in my statement last year have been proceeded with and in most cases have been carried out. There has been some delay in the provision of the Quick Firing guns for the Field Artillery owing to some points regarding the equipment having been still under the consideration of the War Office, but it is hoped the first instalment ordered last year for delivery this year will be very shortly received.

It has not yet been found possible to establish the Indian Staff College, but the sanction of the Secretary of State has been received for provisional arrangements being made pending the erection of the necessary buildings at Quetta.

Troops in the Colonies.—We have still four battalions of Native Infantry in the Colonies in addition to the five permanently found for the War Office. There are two in North China, one at Hong Kong and one in Somaliland.

Sikkim-Thibet.—The Sikkim-Thibet Mission was successfully withdrawn before the winter. The climatic conditions were a severe test of our Indian troops and the result has proved that the Indian Army has equalled if not surpassed its best traditions.

Somaliland.—The troops were withdrawn from Somaliland during the autumn and one battalion was lent to the War Office in their place, the whole cost of the expedition was borne by the War Office including the hire of the ships of the Royal Indian Marine.

Budget, 1905-1906.

Field Army.

5. *Reorganisation.*—In pursuance of the policy, accepted by the Secretary of State, of carrying out the Reorganisation Scheme framed by His Excellency the Commander-in-Chief, the Government of India have provided 331 lakhs for reorganisation measures—this sum includes 50 lakhs on account of lapses on the Home and Indian estimates this year (1904-1905). Of this balance of 281 lakhs, a sum of 144 lakhs is required for rearming the Field Artillery, and the remainder chiefly for the following measures:—

(*a*) Increase in the reserves of small arm ammunition due to experience of the Russo-Japanese War.

(*b*) Increase of reserves of Artillery Ammunition due to the introduction of the Quick Firing gun.

(*c*) Increase of Ammunition Columns due to the extra ammunition required in the Field.

(*d*) Completion of the Reserve of Rifles.

(*e*) Provision of mobilisation equipment for the increased Field Army.

(*f*) Increase of officers and subordinates in the Supply and Transport Corps due to reorganisation.

(*g*) Provision of Transport Carts.

(*h*) Reserve of Telegraph Equipment.

It is also proposed to provide 17 lakhs for the redistribution of the Army, of which 7 lakhs will be spent on hutting and 10 lakhs on extra land for British and

Native Troops. This is exclusive of 22 lakhs budgeted for under Military Works Expenditure.

Reorganisation of Artillery.—The Secretary of State has sanctioned the proposal to raise 5 Horse and 21 Field Batteries to the higher establishment for purposes of mobilisation. A sum of R3,00,000 was provided on this account in the Estimates of 1904-1905, out of which R20,650 was surrendered to provide funds required in the year on account of special reorganisation. The remaining provision has been found sufficient to meet the cost of horses and a portion of the cost of saddlery, line-gear, etc. For the balance of line-gear, saddlery, etc., and for additional recurring expenditure a sum of R1,67,000 has been provided in the Estimates of 1905-1906.

Reintroduction of signalling into batteries of Horse, Field, Heavy and Native Mountain Artillery in India.—The cost of this measure was originally estimated at R2,20,849 initial; and R2,11,852 annual recurring. The whole of the initial, and R50,000 of the recurring expenditure was provided in the Estimates of 1904-1905 in anticipation of the sanction of the Secretary of State. His sanction having been received in July 1904, the balance of funds required on account of recurring expenditure, *viz.*, R1,50,457 for additional horses, saddlery and men, has been provided in the Estimates of 1905-1906 in addition to R50,000 which has been repeated in those Estimates.

Delocalisation of the 7th Gurkhas.—The battalion has been delocalised and transferred from Assam to the Punjab. The estimate of the extra cost involved was R79,216 initial and R45,872 annual. Of the expenditure incurred in 1904-05, R79,216 initial and R7,645 recurring, the sum of R62,600 will be met from war savings, and the balance R24,261 by reappropriation from ordinary savings. The expenditure to be incurred in future years will be debited to the grant for reorganisation.

Delocalisation of the 2nd battalion, 10th Gurkha Rifles.—This battalion is at present localised in Burma and it has been decided to delocalise it also and to transfer it to Quetta. The financial effect of the measure has been estimated to involve an initial expenditure of R79,368 but an annual saving of R60,502.

The initial expenditure to be incurred in the current financial year will be met from the Special Reorganisation Grant.

Pioneer battalion of Hazaras.—It was estimated that a sum of R1,33,068 would be required to meet Indian initial charges in connection with the raising of a pioneer battalion of Hazaras, the formation of which had been sanctioned by the Secretary of State. Of this sum R83,068 was provided in the estimates of 1904-1905. The balance of R50,000 still required to meet Indian initial charges, and a sum of R3,51,500 for additional recurring charges have been provided in the estimates of 1905-1906. There will be also some Military Works expenditure.

Peace strength of certain Infantry regiments of the Indian Army.—The peace strength of ten locally recruited infantry regiments of the Madras Army has been reduced from 832 to 600, an equivalent increase being made concurrently in the establishment of certain selected regiments, so as to raise their strength to 912 of all ranks. This measure will not cause any extra expense.

Increase to the Native Army reserves.—For this measure R3,00,000 was provided in the estimates for 1904-1905: but of this sum R2,00,000 was surrendered to the Finance Department to meet reorganisation expenditure. It has been decided to repeat the provision of R3,00,000 in the estimates of the coming financial year. The question of the formation of a cavalry reserve is under consideration.

Disbandment of the 65th Carnatic Light Infantry and the 71st Coorg Rifles and raising in their place of the 2nd battalion, 6th Gurkhas, and the 2nd battalion, 9th Gurkhas.—The Secretary of State having sanctioned the disbandment of the 65th Carnatic Light Infantry and the 71st Coorg Rifles and the raising in their place of the 2nd battalion, 6th Gurkhas, and the 2nd battalion, 9th Gurkhas, the sum of R1,40,363 was required in 1904-1905 to meet initial and recurring charges connected with the raising of the new battalions. This was met partly from savings due to the disbandment of the 65th and 71st being carried out three months before the raising of the 2-6th and 2-9th was begun, and partly by reappropriation. A sum of R1,82,810 will be required in 1905-1906 to

meet the initial and recurring charges of the battalions in that year and the necessary provision has been made in the estimates.

Double company system in the 42nd, 43rd and 44th Infantry.—The Secretary of State has been asked to sanction the extension of the double company system to the 42nd Deoli and 43rd Erinpura regiments and the 44th Merwara Infantry. In addition to a temporary extra expenditure of R1,530 a year, the measure involves a permanent annual extra charge of R7,380 per annum.

Factories.

Appointment of an Inspector General of Ordnance factories.—The importance of the Ordnance manufacturing establishments in this country has greatly increased during recent years, owing to the policy of rendering India self-supporting as far as possible in the matter of the supply of munitions of war. It is considered necessary, therefore, for the efficient and economical working of the factories, that they should be administered under the orders of the Director General of Ordnance, by an officer, styled the Inspector General of Ordnance factories. This officer will be responsible for the control of the outturn of factories and for its correctness in detail and economy in cost. Proposals on the subject are under submission to the Secretary of State. The extra expenditure involved is estimated at R45,683 per annum.

Rifle Factory, Ishapore.—The erection of this factory is nearing completion and the manufacture of rifles will be commenced during 1905-1906. A large saving is anticipated from the manufacture of small arms and components in this country instead of importing them.

Manufacture of horse shoes in India.—In furtherance of the policy of rendering India self-supporting as far as possible in the matter of the supply of military stores, it has been decided (subject to the sanction of the Secretary of State) to erect buildings and set up plant at the harness and saddlery factory at Cawnpore for the manufacture of horse shoes. The expenditure involved is estimated at R1,05,870 for machinery and R34,000 for buildings. It is anticipated that the measure will result in a large saving as compared with the cost of importing horse shoes from England.

Carriage Factory, Jubbulpore.—This factory is approaching completion and will be opened for work during the year.

Cossipore Factory.—An extension of this factory will be carried out to provide for a larger outturn of ammunition due to the greater requirements of Quick Firing guns.

General Requirements.

Supply of clothing to the Native Army.—The sepoy now receives from Government the sum of R30 as kit money on enrolment and an annual half-mounting allowance for the provision and up-keep of his khaki uniform and certain other articles classed as necessaries. He also receives full dress uniform or compensation in lieu and has certain other privileges entitling him to compensation. This system has been found exceedingly unsatisfactory and the rules regarding the grant of compensation are illogical, inconsistent, and so complicated as to be hardly workable. Moreover, the sum of R30 granted as kit-money on enrolment is inadequate for the provision of the articles required. The adoption of a simpler system, which will not involve the grant of compensation, has therefore become necessary.

The introduction of the following measures has accordingly been recommended to the Secretary of State:—

(*a*) increase of kit-money to R40; (*b*) purchase of all existing rights to compensation with a view to their extinction; (*c*) grant of an annual allowance in addition to the annual half mounting allowance of R5 which is now admissible. With the amounts provided under (*a*) and (*c*) the soldier will be able to obtain his uniform on payment from the clothing factories, as he requires it without being subjected to the present excessive deductions from pay. The expenditure in connection with (*a*) will amount to R1,00,000 a year; that under (*b*) and (*c*) to R5,07,909, initial, against which, however, there will be recoveries on account of payment issues of clothing amounting to R1,50,000 next year, and an annual saving of R17,930.

Supply and Transport—Ghilzai Camel Corps.—Orders have been issued for

the raising at Quetta of one sub-division (1 British officer, 81 native ranks and 143 camels) of a camel corps, which will be manned by Ghilzai camelmen. In peace time the corps will be employed in carrying work for government departments and private individuals, and the amount earned will, it is anticipated, cover the cost of its maintenance, the pay and allowances of the Commandant alone being borne by the State. If the measure on the small scale now under trial proves successful, it is intended to raise the strength of the corps by degrees to its full strength of four sub-divisions and a depot troop (1 British officer, 364 native ranks and 1,072 camels).

Grantee Camel Corps.—Orders have been issued for completing the existing 3½ grantee camel corps to 4 corps of 972 camels each. The strength of the combined depot troop for the 4 corps will also be raised from 262 to 384 camels.

Extension of the Punjab Military Transport Animals Act to the North-West Frontier Province.—The Punjab Military Transport Animals Act (I of 1903) was extended to the North-West Frontier Province and rules framed under that Act for the rapid collection of animals on mobilisation have been approved.

Importation of mules.—During 1904-05, 3,132 mules were obtained from Argentina, South Africa, Persia and Somaliland to complete deficiencies in the authorised complement. Mules have also been purchased in Argentina and in Persia for the additional Transport ordered to be raised last September.

Increased establishment of officers in the Supply and Transport Corps.—Since 1901-02 thirty-two officers have been added to the Supply Branch of the Supply and Transport Corps. Eight officers were added during 1904-1905.

Military Dairy Farms.—The establishment of dairies in connection with military grass farms has been steadily progressing during the last four years. A sum of 3½ lakhs has been provided in the estimates of 1905-1906 for expenditure on the formation of new and extension of existing dairies.

Scheme for soldiers doing their own cooking in India.—The necessity for the scheme was accepted in 1902, and sanction was accorded in 1903 to a partial introduction of the measure. The Secretary of State's sanction has been asked to proceed further with it, and a sum of R1,02,360 has been provided on this account in the Military Estimates for 1905-1906.

Establishment of a Staff College in India.—The Secretary of State has finally sanctioned the initiation of the scheme, and the details connected with the institution of the College are being considered.

The financial effect was estimated at an extra expenditure of R6,33,440* initial, and R69,892 annual (recurring).

* Military 17,000; Military Works 6,16,440

The total expenditure on buildings to the end of 1904-05 has been approximately R2,00,000. The following further provision has been made in the estimates of 1905-1906:—

	R
Initial (exclusive of two lakhs on account of Military Works Expenditure)	17,000
Annual (recurring)	69,892

In addition to this, a sum of R84,060 for recurring expenditure has been repeated from the current year's estimates, in the Military Estimates of 1905-1906 for garrison instruction.

Revision of the surgical equipment of military hospitals in India.—In order to bring the surgical equipment of military hospitals in India up to date, a sum of R1,50,994 has been provided in the home (military) estimates of 1905-1906.

Establishment of an X-ray Institute in India.—At present no facilities exist for the systematic study and application of radiography in India; there is no accommodation for the storage of the apparatus in a suitable climate and no trained personnel to look after it. Moreover, damaged parts have to be sent to England for repair and this involves much delay and expense. To place matters on a proper footing, it has been decided, subject to the sanction of the Secretary of State, to establish an Institute at Dehra Dun for use as a centre for the instruction of classes of medical officers and subordinates in the management of

the apparatus and as a depot for its storage and repair. The initial and recurring cost is estimated at R80,355 and R31,797, respectively. As the extension of the use of X-ray apparatus in India will benefit the community at large and not merely the army, the charges connected with it will be borne by the civil estimates.

Increase in the pay of Officers of the Army Veterinary Department serving in India.—A recommendation has been made to the Secretary of State for India for the grant of increased pay to officers of the Army Veterinary Department below the rank of lieutenant-colonel serving in India.

Buildings and ranges for volunteer corps.—A sum of R1,00,000 will be provided in the Military Works Budget Estimates, to allow of progress with these works, which will contribute towards the greater efficiency of the volunteer force.

Improved lighting and ventilation of the barracks and hospitals of British troops.—The works at Meerut and Jhansi, which are in hand, will be completed; and installations at other stations, probably Lucknow and Mian Mir, will be taken in hand.

Changes in the administration of the Military Works Services.—With effect from the 1st April 1905, the Military Works Services will be reorganised to accord with the present system of military command.

Corps of Indian Coast Artillery.—The Secretary of State sanctioned, with certain modifications, the scheme for the formation of a corps of Indian Coast Artillery. The modifications were accepted by the Government of India, but in view of the large recurring cost involved His Excellency the Commander-in-Chief recommended the postponement of the measure for the present. The Government of India concurred in this view, and no provision has accordingly been made in the estimate of 1905-1906 on this account.

I.—Indian Military Estimates.

Revised Estimates, 1904-1905.

Comparison— Revised for 1904-1905 and Budget for 1904-1905.

6. The Revised Indian Military estimates for 1904-1905, compared with the Budget for that year, show a net increase of R1,03,47,000. This is caused by an increase in receipts of R5,95,000 and an increase in expenditure of R1,09,42,000. The increase in receipts is chiefly due to larger receipts under Supply and Transport; to larger issues of medical stores to Civil Institutions; to abnormal sales of unserviceable Ordnance stores; to contributions towards pensions of native soldiers lent for Imperial Service, and to larger receipts on account of Indian Military Service Family Pensions: this increase is partly counterbalanced by the adjustment, by credit to His Majesty's Imperial Government, of the value of Europe stores returned from China and Somaliland.

7. The more important causes which have led to an increase in expenditure have been the following:—

(a) The extra grant of R73,73,000 for expenditure on Reorganisation measures in India.

(b) Extra grants amounting to R57,00,000 for military expenditure in connection with the Tibet Mission.

(c) The cost of special military measures sanctioned during the year amounting to R6,76,000. Of this sum, R6,20,000 was sanctioned against the Military estimates from war savings due to the absence of troops in China and Somaliland, and R56,000 was met from lapses on schedule measures provided in the India Military Budget.

(d) Excess strength of British troops in India, and the deduction made for probable savings not having been fully realized, account for an increase of R7,50,000.

(e) More charges for conveyance of troops and stores, and freight, fittings, etc., of the S.S. *Malta* for conveyance of troops to England, amount to R6,73,000.

(f) R4,01,000 on account of the Aden Delimitation Commission and R1,55,000 in connection with the Seistan Boundary Commission.

(g) Net debit on account of local stores (including peace equipment) returned from, and sent to, Somaliland and China, R2,15,000.
(h) The formation of the 2-6th and 2-9th Gurkha Rifles account for R1,40,000.
(i) More non-effective charges, R1,64,000.

8. On the other hand, there have been decreases of expenditure under certain heads, the more important of which are the following:—

(a) Savings in pay and maintenance charges of troops absent on service in China, R7,34,000 and Somaliland, R7,93,000.
(b) Less expenditure on food supplies, R15,00,000.
(c) Lapses expected on account of schedule measures so far as known at present, R10,11,000.
(d) Smaller expenditure anticipated under Army and Garrison Staff, Clothing and Ordnance, amounting to R5,00,000.
(e) Less charges for service pay and purchase of remounts for ordinary requirements account for a decrease of R7,25,000.
(f) Payments made in England for the value of coal supplied at Bombay to the Indian Troop Service Transports, R1,15,000.

Estimates, 1905-1906.

Comparison— Budget for 1904-1905 and Estimates for 1905-1906.

9. The estimates for 1905-1906, in the net, amount to R20,06,14,000 or R58,58,000 more than the Budget for 1904-1905. This is due to an increase in receipts of R9,21,000, and in expenditure of R67,79,000.

The increase in receipts may be chiefly attributed to anticipated realizations from dairy farms, which, with effect from the 1st April 1905, will be worked on the Budget system, and to larger sale-proceeds of malt liquor, Ordnance Stores and camp equipage.

10. The more important causes of increase in expenditure may be classified under three main heads, *viz.*, "Ordinary Expenditure," "Reorganisation Expenditure," and "Other Special Measures." They are the following:—

I.—Ordinary Expenditure.

(a) Larger provision for local stores for ordinary outturn in the Ammunition Factory, Dum-Dum, and the Rolling Mills, Ishapur, R4,64,000.
(b) Larger demands for hides and tanning materials for the Harness and Saddlery Factory, Cawnpore, and rise in price of hides, R3,37,000.
(c) Larger provision for conveyance of troops and stores, and for malt liquor, R5,35,000.
(d) Charges on account of the 44th Merwara Infantry which have been transferred from the Civil to the Military Estimates, R2,03,000.
(e) Larger purchase of camp equipage for ordinary requirements, R2,97,000.
(f) Budget provision for dairy farms and piggeries, R6,63,000.
(g) More non-effective charges, R1,50,000.
(h) New scheme for the supply of clothing to the Native Army in India, R5,08,000.

II.—Reorganisation Expenditure.

The total provision for Military expenditure in India on account of Reorganisation amounts to R85,36,000. The following are some of the principal measures:—

(a) Extra cost of Commands and Staff, R47,400.
(b) Additional mule corps, and mule cadres, R19,62,190.
(c) Increase in the reserve of horses, R5,16,441.

(*d*) Native troops' lines and land, R17,00,000.

(*e*) Increase in reserves of Artillery ammunition, R1,08,615.

(*f*) Increase in reserves of small arms ammunition, R6,93,770.

(*g*) Re-armament of Horse and Field Artillery, R13,89,075.

(*h*) Increase to reserve of rifles, R2,05,334.

(*i*) Provision of G. S. wagons for Artillery ammunition, R2,47,102.

(*j*) Mobilisation equipment for units, R3,56,260.

(*k*) Change of administration, Supply and Transport Corps, R3,00,000

(*l*) Provision of additional Army Transport Carts, R6,96,005.

(*m*) Reserve of metal components for Army Transport carts, R1,03,995.

(*n*) Carts for eight Cavalry brigade ammunition columns, and eight divisional ammunition columns, R1,74,493.

III.—Other Special Measures.

(*a*) Re-organisation of Artillery, R1,67,000.

(*b*) Formation of a Pioneer Battalion of Hazaras, R4,02,000.

(*c*) Scheme for soldiers doing their own cooking in India, R1,02,000.

(*d*) Establishment of a Staff College in India, R1,71,000.

(*e*) Electric lighting and punkah-pulling, R1,08,000.

(*f*) Increase of kit-money of a recruit of non-silladar Cavalry, Sappers and Miners, Artillery and Infantry, from R30 to 40, R1,00,000.

(*g*) Establishment of new, and extension of existing, dairies, R3,50,000.

(*h*) Personnel for the Cordite Factory, Wellington, and Rifle Factory, Ishapur, R1,37,000.

(*i*) Cost of extra labour and local stores at the new factories, R5,66,000.

(*j*) Revision of the present system of promotion in the Indian Army, R1,27,000.

(*k*) Re-introduction of signalling into all batteries of horse, field, heavy, and mountain Artillery—issue of horses and saddlery, also addition of men, R1,51,000.

(*l*) Addition of 36 horses to each of the British Cavalry regiments in India, R1,15,000.

(*m*) Extra cost of raising the 2/8th and 2/9th Gurkhas, R1,83,000.

11. Against the foregoing increases there will be a set-off by reason of certain decreases, the most important of which are due to—

(*a*) Smaller provision for extra military expenditure in connection with the Tibet Mission, R30,00,000, and Aden Delimitation Commission, R5,17,000.

(*b*) No provision having been made in the estimates of 1905-1906, for initial schedule expenditure which was included in the budget for 1904-1905, and for recurring expenditure on account of the proposed increase to the strength of certain Native Infantry regiments sanction to which has been refused by the Secretary of State, R26,39,000.

(*c*) Smaller provision for extra Military expenditure on account of regular troops beyond the North-West Frontier, partly counterbalanced by anticipated additional expenditure on account of the Gilgit Agency, R2,30,000, and smaller provision for service pay and good-conduct pay to British soldiers, R2,75,000.

(*d*) Smaller provision for food supplies, and less purchase of remounts, etc., for ordinary requirements, R7,31,000.

(*e*) Savings in consequence of the employment of Native troops in China and Somaliland, R8,67,000.

II.—Home (India) Military Estimates.

Revised Estimates, 1904-1905.

Comparison—
Revised for 1904-1905
and
Budget for 1904-1905.

12. The Military Department is next concerned with the Home estimates for Army effective and non-effective charges. The Home Budget Estimates for 1904-1905 made provision for a gross expenditure of £5,593,700, but in the Revised Estimates this provision has been increased to £6,064,300, or by £470,600.

This increase in the Revised Estimate as compared with the Budget Estimate is chiefly due to expenditure on account of reorganisation measures; larger "payments to the War Office in respect of British forces serving in India;" more charges for furlough pay during voyage of British forces serving in India; more furlough allowances of officers of the Indian Service; larger expenditure under the head "Indian Troop Service;" more miscellaneous expenditure due mainly to the purchase of stallions and to the pay and expenses of representatives with the Field force in Manchuria; and to refund in part of contributions received in previous years towards pensions of Indian native soldiers lent for Imperial Service.

These increases are partly counterbalanced by less charges under the heads "Passage of Officers and others not charged to Indian Troop Service," "Pay and Pensions of non-effective and Retired Officers of the Indian Service;" by less expenditure on stores (other than Reorganisation) for India; and by less payments to the War Office for retired pay, etc., of British forces for service in India.

The net figures of the Revised Estimate show an increase of £447,900 over those of the Budget Estimate for 1904-1905, due to increased expenditure of £470,600, as explained above, and an increase in receipts of £22,700.

Estimates, 1905-1906.

Comparison—
Budget for 1904-1905
and
Estimates for 1905-1906.

13. The estimated receipts and expenditure for 1905-1906 are as follows:—

	Receipts.	Expenditure.	Net expenditure.
	£	£	£
Effective	300,900	2,257,800	1,956,900
Non-effective	28,000	2,416,000	2,388,000
Reorganisation	...	1,635,600	1,635,600
TOTAL	328,900	6,309,400	5,980,500

14. In consequence of the recommendations of the Royal Commission on Indian Expenditure, a sum of £230,000 due from the Imperial Government as a contribution towards the cost of the transport of troops and of military charges at Aden, has been included under receipts. Compared with the Budget for 1904-1905 the receipts show an anticipated decrease of £33,500, and this is chiefly due to a decrease in receipts on account of the Indian Troop service. The gross anticipated expenditure for 1905-1906 exceeds the amount provided in the Budget for the preceding year by £715,700. This increase is chiefly accounted for by extra expenditure on account of Reorganisation Stores; by larger anticipated payments to the War Office in respect of British forces serving in India; by larger anticipated expenditure on account of furlough allowances and pay during voyage of British forces serving in India; by furlough allowances of officers of the Indian Service; by miscellaneous pensions;

and by Indian Military Service Family Pensions. These increases are, however, partly counterbalanced by smaller anticipated expenditure on Indian Troop service; by less requirements of stores for India; by smaller provision of pay and pensions of non-effective and retired officers of the Indian Service.

15. The gross charges on account of effective services, as estimated for the coming year, include payments to the War Office in respect of the British forces serving in India (£646,000); furlough allowances and pay during the voyage of British forces serving in India (£126,000); furlough allowances of officers of the Indian Service (£250,000); Indian Troop service (£321,300); passage of officers and troops otherwise than in transports (£19,000); miscellaneous (£42,000); and stores for India (£853,500).

16. The gross charges on account of non-effective services comprise, the retired pay, etc., of the British forces for service in India (£725,000); pay of the non-effective Colonels of Royal Artillery (£18,000); pay and pensions of non-effective and retired officers of the Indian Service (£1,530,000); miscellaneous pensions, etc. (£88,000), and the Indian Military Service Family Pensions (£55,000).

17. The net anticipated expenditure for 1905-06 is more by £749,200 than that for the preceding year, and, as explained in paragraph 15 above, this is due to a decrease of £33,500 in receipts and to an increase of £715,700 in gross expenditure.

III.—Military Works Estimates.

44.—Military Works.

18. Excluding English expenditure, the Budget Estimate for 1904-05 amounted to R1,55,84,000 (£1,038,900); but these figures have been modified during the year by various causes. The final grant is R1,41,63,000 (£944,200).

19. The Budget Estimate for 1905-06, excluding English expenditure, is R1,33,84,000 (£892,300), showing a decrease on that of 1904-1905 of R22,00,000 (£146,600).

20. The main heads of expenditure are these, in round figures:—

	R	£
Original works, including those in progress and those to be commenced . . .	64,28,000	428,500
Repairs	34,37,000	229,100
Establishment, tools and plant . . .	29,42,000	195,100
Barrack Department,—establishments, supplies and tools and plants	8,99,000	59,900

21. In connection with the more important original works, expenditure amounting to R6,00,000 (£40,000) will be incurred on water-supply projects; R4,00,000 (£26,600) will be spent on electric lighting and punkah-pulling in barracks, etc.; provision has been made in the Budget for R5,00,000 (£33,300) for the Central Gun-carriage Factory at Jubbulpore; R1,95,000 (£13,000) for the Rifle Factory at Ishapore; R1,25,000 (£8,300) for the steel plant and cartridge metal rolling mills at Ishapore; R4,00,000 (£26,600) for the Kirkee Arsenal; R2,00,000 (£13,300) for the Staff College at Quetta. Progress will be made towards the completion of the requirements of volunteer corps in the matter of buildings and rifle ranges. The remaining original works include new hospitals, barracks, buildings for a medical store depot at Calcutta, etc., and provide for the ordinary requirements of the Ordnance, Remount and Marine Departments and of the Supply and Transport Corps.

22. Provision is made for 187 new major works and schemes, of which 53 are in progress and 134 have yet to be commenced. A sum of R6,24,000 (£41,600) is allotted to minor works, each costing not more than R2,500.

44.—Military Works (Reorganisation).

23. The Revised Estimate of expenditure in 1904-1905 is R29,000 (£1,900). The Budget Estimate for 1905-1906 is R35,28,000 (£235,200). Of this amount

22 lakhs are assigned to the construction of barracks, etc., in connection with the Redistribution Scheme. The balance represents the possible expenditure on Ordnance Factories to increase their manufacturing power.

IV.—47.—Special Defences.

24. Excluding English expenditure, the Budget Estimate for 1904-1905 was R16,00,000 (£106,600); the Revised Estimate of expenditure is taken at R7,18,000 (£47,800). The decrease is due to the surrender of money to provide funds for the Reorganisation scheme, and to short outlay on works.

25. The Budget Estimate for 1905-1906, excluding English expenditure, is R11,73,000 (£78,200).

V.—Marine Estimates.

Revised Estimates, 1904-1905.

Comparison—
Revised for 1904-1905.
Budget for 1904-1905.

26. The net total of the Budget Estimate of the Royal Indian Marine for 1904-1905 was R20,10,000 (£134,000) and the Revised Estimate stands at R10,16,000 (£67,733), showing a decrease of R9,94,000 (£66,267).

27. The decrease is chiefly due to large recoveries from the Home Government in connection with the employment of Royal Indian Marine vessels on Imperial service, counterbalanced to some extent by increased expenditure on stores for works for other Departments as also on large purchases of coal at Ports other than Indian.

Estimates, 1905-1906.

Comparison—
Budget for 1904-1905.
Estimates for 1905-1906.

28. The net total of the Marine Estimates for 1905-1906 is R17,17,020 (£114,468), against R20,10,000 (£134,000), the total of the Budget for 1904-1905, showing a decrease of R2,92,980 (£19,532). This decrease is chiefly due to the Budget for 1904-1905 having included large expenditure on account of the Aden Boundary Commission, whereas no provision on this account has been made in the estimates for 1905-1906.

General Remarks.

29. *Improved conditions of service of officers of the R.I.M.*—The grade pay of Lieutenants of the R.I.M. of 8 years' seniority has been raised from R250 to R300 a month, and higher rates of furlough pay sanctioned for all ranks. The grade pay and furlough pay of Engineers of 9 years' service as such has also been increased and a higher scale of allowances for charge of engines of a certain class introduced.

Increase of establishment of Officers.—The Secretary of State has sanctioned an addition of two Commanders and three Sub-Lieutenants to the establishment of the Royal Indian Marine. This addition will increase the reserve for absentees from 20 to 25 per cent. on the number of appointments.

Improvement in conditions of service of crews.—In order to improve the conditions of service of the native crews of the Royal Indian Marine and to ensure that reliable men may always be available for service on the R.I.M. ships *Dufferin* and *Hardinge*, it has been decided to enrol 478 native ratings under the Indian Marine Act. These men will be eligible for leave and pension under the Civil Service Regulations and will be granted an outfit allowance of R16 on joining and an annual allowance of R5 for the upkeep of their kit. An outfit allowance of R16 will also be paid, on joining, to all native crews of sea-going vessels of the Royal Indian Marine who are not enrolled but who engage to serve for not less than two years.

Addition of vessel to R.I.M.—The R.I.M.S. *Dufferin* (5,922 gross tonnage), which has been constructed at Home by Messrs. Vickers Maxim & Sons at a cost of £208,088, arrived at Bombay on the 20th February 1905. This

vessel, which replaces the *Clive*, is of the same type as the ***Hardinge*** and carries a similar complement. She has a mean speed of 18½ knots. Her carrying capacity is as follows :—

1st class	67	
2nd „	12	
Women and children . .	56	
For a long voyage . .	1,100	Europeans or 1,375 natives.
„ short do. . .	1,540	„ or 2,063 „

Replacement of vessels.—The replacement of the R.I.M.S. ***Canning*** which, owing to age and structural defects, is quite unsuitable for modern trooping requirements, by a ship of the *Warren Hastings* type, has been recommended to the Secretary of State for India. The vessel is estimated to cost £140,000 and of this £100,000 has been provided in next year's estimates. The question of replacing the R.I.M. surveying vessels *Investigator* and *Nancowry* is under consideration. The R.I.M.S. *Comet*, the station ship at Bagdad, has been thoroughly overhauled at a cost of R47,157.

Employment of ships.—In addition to their usual trooping work, the R.I.M. vessels *Clive*, *Hardinge*, and *Dalhousie* were employed to convey troops, animals, and stores in connection with the Somaliland expedition at the cost of the War Office. The *Hardinge* was also used at Berbera as a hospital ship. Several hired transports were chartered for the Somaliland expedition and fitted up in the dockyards.

E. R. ELLES.

March 22, 1905.

APPENDIX III.

Report of the Railway Board

ON THE

development and working of Indian Railways (March 1905).

The budget grant for 1904-1905 amounted to R1200 lakhs, which included R60 lakhs for the purchase of four branch railways. During the year a sum of R25 lakhs, which could not be utilized from the Irrigation grant, was made available for railway construction. The programme of capital expenditure on railways for the year 1905-1906 provides for an outlay of R1250 lakhs, which includes the re-allotment of lapses from 1904-1905 to the extent of R50 lakhs. Open lines and lines under construction will require about 1198 lakhs, leaving only about 52 lakhs available for new lines to be commenced during the coming financial year. The figures are as follows:—

	Allotment. Lakhs.
(a) Open lines, including rolling stock	558·01
(b) Lines already under construction—	
(i) Begun prior to 1904-1905	406·96
(ii) „ during 1904-1905	232·88
(c) New lines to be begun in 1905-1906	52·15
TOTAL	1250·00

2. The principle of providing in the first instance for the needs of open lines and of lines under construction has again been followed. During 1904 an increase of 9,000 wagons was sanctioned. A large number of these are now at work and the balance is under delivery. For the year 1905-1906 a sum of 230 lakhs has been set aside for additional rolling stock, and the Railway Board intend to arrange for the early delivery of a substantial portion of the stock so provided for. The growth of expenditure on railway development by Government during the past five years is shown in the following statement:—

Year.	Open lines, including Rolling Stock.	Lines under construction.		Total.
		Started in previous years.	Started in current year.	
	Lakhs.	Lakhs.	Lakhs.	Lakhs.
1900-1901 (actual expenditure)	528·22	251·10	18·34	797·66
1901-1902 ditto	352·58	509·06	25·64	887·28
1902-1903 ditto	481·74	452·50	71·52	1005·76
1903-1904 ditto	558·77	313·68	84·62	957·07
1904-1905 (latest grants)	523·89	514·70	83·10	1121·69
1905-1906 (proposed grants)	558·01	639·84	52·15	1250·00

3. The details of the distribution of the allotments for the coming year are shown in Statement A. A list of proposed lines in alphabetical order is given in Statement B. Statement C gives a list of lines under negotiation for construction by private Companies. A complete list of the railways is given in Statement D. The following are the chief new items of the construction part of the programme, *viz.*:—

I. Lines commenced in 1904-1905:—

	Railway.	Length in miles.	Allotments. 1904-1905.	Allotments. 1905-1905.
	Bengal Nagpur—			
1	Pench Valley	29	3·65	12·88
	Burma—			
2	Henzada-Kyangin	66	31·50 (for 2 and 3)	22·00
3	Pegu-Moulmein	122		48·00
	Great Indian Peninsula—			
4	Warora-Bellarpur	38	8·00	17·00
	Nagda-Muttra—			
5	Nagda-Chambal	142	11·65	30·00
	Nilgiri—			
6	Coonoor-Ootacamund	12	2·30	13·00
	North Western—			
7	Khushalgarh-Kohat Conversion and Indus Bridge	33	2·96	23·00
8	Shahdara-Sangla	55	7·44	17·00
	Oudh and Rohilkhand—			
9	Allahabad-Jaunpur	57	6·50	24·00
	Ranaghat-Katihar—			
10	Katihar-Godagari	105	8·10	23·00
	South Indian—			
11	Mandapam-Rameswaram	12	1·00	3·00
	TOTAL .	671	83·10	232·88

II. Lines proposed to be commenced in 1905-1906:—

	Railway.	Length in miles.	Allotments proposed for 1905-1906.
	Assam Bengal—		
1	Akhaura-Bhairab Bazar	19	3·65
	Bengal Nagpur—		
2	Gondia-Chanda	222	10·00
	Bombay, Baroda and Central India (Rajputana Malwa)—		
3	Viramgam-Malia	83	5·00
	East Indian—		
4	Bhagalpur-Bausi	31	5·00
5	Hooghly-Katwa	65	5·00
	Great Indian Peninsula—		
6	Bombay Harbour branch	8	13·50
7	Reserve	...	10·00
	TOTAL .	428	52·15

III. Extensions of the following railway systems are likely to be opened during 1905-1906, and they are detailed on page 20 of Statement D attached hereto.

	Railway Systems.	Mileage likely to be opened.
1	Bengal and North Western	281
2	Bengal Nagpur	33
3	Bombay, Baroda and Central India	100
4	Eastern Bengal	199
5	East Indian	66
6	Indian Midland	3
7	Madras	89
8	North Western	136
9	Southern Mahratta	77
10	Southern Punjab	154
	TOTAL	1,138

4. Besides the railways mentioned in I and II of the preceding paragraph, arrangements have been concluded for the construction of the following lines by private enterprise not directly guaranteed or otherwise aided by the State :—

	Railway.	Gauge.	Length in miles.	Approximate cost in lakhs.
	Bengal and North-Western—			
1	Daronda-Maharajganj	3′ 3⅜″	4	1·61
2	Savan-Thawe	3′ 3⅜″	18	5·99
	Jodhpur-Bikanir—			
3	Merta Road-Merta City	3′ 3⅜″	10	0·80
4	Shahdara-Saharanpur Tramway	2′ 6″	94	44·14
	TOTAL	...	126	52·54

5. The more important lines under construction which were commenced prior to 1904-1905 are—

1. Gya to Barakar, East Indian railway.
2. Gauhati extension, Eastern Bengal State railway.
3. Azhikhal-Mangalore, Madras railway.
4. Quetta-Nushki } North Western railway.
5. Jech Doab } North Western railway.

6. The Kistna, Tinnevelly and Kurnool District Boards have accepted the offer made by the Government of India to encourage Local Boards to finance light railways in their own districts by advancing them money on the security of their resources, and it is expected that the negotiations for the construction of the Bezwada-Masulipatam, Tinnevelly-Tiruchendur and Kurnool branch railways, will soon be brought to a satisfactory conclusion.

7. At the beginning of the official year 1904-1905, there were 27,138 miles of railway open for traffic and 3,050 miles under construction. At the close of the year 1904-1905 there will be 27,749 miles open and 3,139 miles under construction, giving a combined total of 30,888 miles.

During the current year sanction was accorded to the construction of 700 miles of railways.

8. The railways of India, taken as a whole, for the fifth year in succession show a balance to the credit of the general revenues after paying working expenses, interest charges *and payments for annuities in redemption of Capital.* The approximate figures for 1904-1905, as compared with the three previous years, are as follows :—

	1901-1902. Lakhs.	1902-1903. Lakhs.	1903-1904. Lakhs.	1904-1905. Lakhs.
Surplus of revenue over expenditure .	126·99	34·34	129·10	338·[illegible]5

9. Compared with the figures of the previous year the results for the year 1904-1905 show an improvement of 209·05 lakhs. The receipts are more by 365·92 lakhs, the working expenses are higher by 106·25 lakhs, while interest charges, etc., have increased by 50·62 lakhs.

F. R. UPCOTT, *Chairman.*

W. H. WOOD, }
T. R. WYNNE, } *Members.*

CALCUTTA :
The 17th March 1905.

No. 1728-Exc.

In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and in pursuance of the agreement made with the Chief of the State of Jaipur, dated the 7th August 1869, and the agreements made with the Chief of the State of Jodhpur, dated the 27th January 1870, the 18th April 1870, and the 18th January 1879, which provide for the lease to the British Government of the Salt Sources of Sambhar, Didwana and Pachbadra within the said States, and in supersession of the Notification by the Government of India in the Finance and Commerce Department, No. 513 Exc., dated the 25th January 1905, the Governor General in Council is pleased to declare that, on and after the 22nd March 1905, the duty to be paid on salt manufactured at any of the said Salt Sources shall be one rupee eight annas for each maund of 82$\frac{2}{7}$ pounds, avoirdupois.

W. S. MEYER,
Secretary to the Government of India.

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CALCUTTA, WEDNESDAY, MARCH 22, 1905.

FINANCE DEPARTMENT.

NOTIFICATIONS.

SEPARATE REVENUE.
SALT.

No. 1727-Exc.

Calcutta, the 22nd March 1905.

In exercise of the powers conferred by section 7 of the Indian Salt Act, 1882 (XII of 1882), and in supersession of the Notifications by the Government of India in the Finance and Commerce Department, No. 1542 S. R., dated the 18th March 1903, No. 2219 S. R., dated the 24th April 1903, and No. 545 Exc., dated the 25th January 1905, the Governor General in Council is pleased to direct that, on and after the 22nd March 1905, the duty to be paid on salt manufactured in, or imported by land into, British India shall be as follows :—

(*a*) in the case of salt manufactured in, or imported by land into, Burma (except the Shan States), one rupee for each maund of $82\frac{2}{7}$ pounds, avoirdupois ;

(*b*) in the case of salt manufactured in Aden, one rupee for each 140 pounds, avoirdupois ; and

(*c*) in the case of salt manufactured in any part of British India other than Burma or Aden, or in the case of salt (other than salt manufactured at the Salt Sources of Sambhar, Didwana or Pachbadra in the Rajputana Agency, on which a duty has been imposed by Notification No. 1728 Exc., of this date) imported by land into any part of British India other than Burma, one rupee eight annas for each maund of $82\frac{2}{7}$ pounds, avoirdupois.

II. The foregoing orders shall not affect the orders contained in any Notification of the Government of India not hereinbefore expressly mentioned.

STATEMENT A IN APPENDIX III.

STATEMENT

OF

Anticipated Capital Expenditure on Railways, Open or under Construction, for the year 1905-1906.

Branch lines under rebate terms are excluded.

CAPITAL EXPENDITURE ON RAILWAYS—1905-1906.

(Figures in Lakhs and Decimals of Lakhs.)

No.	RAILWAY.	Grants allotted for 1904-1905.	Distribution of grants during 1905-1906.
	A.—OPEN LINES.	R	R
	I. (*i*)—STATE, BY STATE AGENCY.		
	Eastern Bengal—		
1	Main line	38·52	37·00
2	Canal Junction-Kakurgachi, duplicating	2·13	0·13
3	Kasipur-Chitpur Improvements	3·98	2·67
4	Kakurgachi Chord	4·20	1·77
5	Jodhpur-Hyderabad (British Section)	0·17	0·46
6	Oudh and Rohilkhand	21·19	29·00
	North Western—		
7	Main Line	73·69	96·58
8	Rohri-Samasata, doubling	6·16	30·00
9	Warora Colliery	—0·58	—0·20
10	Purchase of Railways	45·72	...
11	Reserve	.	25·00
	Total Open Lines, State, by State Agency	195·18	222·41
	I. (*ii*)—STATE, BY THE AGENCY OF MAIN LINE COMPANIES.		
12	Assam-Bengal	21·98	23·00
	Bengal and North-Western—		
13	Tirhoot and Hajipur-Katihar	16·50	9·00
	Bombay, Baroda and Central India—		
14	B., B. and C. I.	...	3·00
15	Rajputana-Malwa	11·50	20·00
	East Indian—		
16	Main Line	79·50	57·50
	Great Indian Peninsula—		
17	Main Line	92·73	56·00
18	Bhopal-Itarsi (British Section)	0·90	2·22
	Madras—		
19	Nilgiri	2·00	3·00
20	North-East Line (East Coast)	13·24	19·00
	Nizam's Guaranteed State—		
21	Bezwada Extension	0·03	0·03
	South Indian—		
22	Main Line	10·50	} 15·00
23	Pamban Branch	0·62	
	Southern Mahratta—		
24	Guntakal-Mysore Frontier	0·13	0·15
	Total Open Lines, State, by Agency of Main Line Companies	249·63	207·90

CAPITAL EXPENDITURE ON RAILWAYS—1905-1906—*contd.*

(Figures in Lakhs and Decimals of Lakhs.)

	RAILWAY.	Grants allotted for 1904-1905.	Distribution of grants during 1905-1906.
		R	R
	A.—OPEN LINES—*contd.*		
	II.—FROM CAPITAL ACCOUNT OF THE OLD GUARANTEED COMPANIES.		
25	Bombay, Baroda and Central India	—3·81	6·00
	Madras—		
26	Main line	12·99	43·00
27	Calicut-Azhikal	—0·31	0·50
	Total Open Lines, old Guaranteed Companies	8·87	49·50
	III.—FROM CAPITAL ACCOUNT OF COMPANIES OTHER THAN THE OLD GUARANTEED COMPANIES.		
28	Bengal Central	0·17	—0·10
29	Bengal Nagpur	14·12	9·50
30	Burma	26·15	28·61
	Great Indian Peninsula—		
31	Indian Midland	19·11	17·00
	Rohilkund and Kumaon—		
32	Lucknow-Bareilly	0·66	1·65
	Southern Mahratta—		
33	Main line	8·26	19·00
34	Mysore Section	1·05	2·20
	Total Open Lines, other Companies	69·52	77·86
	IV.—FROM CAPITAL ACCOUNT OF BRANCH LINE COMPANIES WITH FIRM GUARANTEE.		
35	Hardwar-Dehra	0·69	0·34
	Total Open Lines, Branch Line Companies	0·69	0·34

CAPITAL EXPENDITURE ON RAILWAYS—1905-1906—*contd.*

(Figures in Lakhs and Decimals of Lakhs.)

No.	Railway.	Length.	Amount of estimate or approximate cost.	Outlay to end of 1903-1904.	Grants allotted during 1904-1905.	Distribution of grants during 1905-1906.
		Miles.	R	R	R	R
	B.—CONSTRUCTION OF LINES.					
	I. (*i*)—State, by State Agency.					
	Lines in Progress.					
36	Agra-Delhi Chord	121	114·31	71·31	42·97	3·62
37	Coonoor-Ootacamund	12	21·45	...	2·30	13·00
	Eastern Bengal—					
38	Golakganj-Gauhati	151	92·31	16·95	16·37	36·00
39	Kaunia-Bonarpara	45	21·79	10·44	8·20	2·14
40	Nagda-Muttra	142*	129·39*	...	11·65	30·00
	North-Western—					
41	Khushalgarh-Kohat, conversion	33	24·46	...	2·96	23·00
42	Khushalgarh-Kohat-Thal	92	61·14	57·84	3·90	0·68
43	Lower Sind Extension	...	...	20·86	12·80	...
44	Quetta-Nushki	83	70·06	37·18	32·69	11·87
45	Sargoda-Shorkot Road (Jech-Doab, Southern Section)	103	71·59	11·09	29·32	27·00
46	Shahdara-Sangla	55	28·29	...	7·44	17·00
	Oudh and Rohilkhand—					
47	Allahabad-Fyzabad	97	117·09	96·61	12·10	0·95
48	Allahabad-Jaunpur	57	30·23	...	6·50	24·00
	Ranaghat-Katihar—					
49	Katihar-Godagari	105	104·86	...	8·10	23·00
50	Ranaghat-Murshidabad-Lalgola	98	105·53	45·12	27·54	24·00
51	Reserve	...	...	...	...	15·00
	New lines.					
52	Reserve	...	...	...	...	10·00
	Total	...	...	367·40	224·84	261·26

* These figures are for the Nagda-Kotah Section only.

CAPITAL EXPENDITURE ON RAILWAYS—1905-1906—*contd.*

(Figures in Lakhs and Decimals of Lakhs.)

No.	RAILWAY.	Length.	Amount of estimate or approximate cost.	Outlay to end of 1903-1904.	Grants allotted during 1904-1905.	Distribution of grants during 1905-1906.
		Miles.	R	R	R	R
	B.—CONSTRUCTION OF LINES—*contd.*					
	I. (ii)—STATE, BY AGENCY OF MAIN LINE COMPANIES.					
	Lines in Progress.					
	Bengal and North-Western (Tirhoot State Railway)—					
53	Mansi-Baptiahi }	238	125·72	19·68	35·00	52·00
54	Sakri-Jainagar and others }					
	Bombay, Baroda and Central India (Rajputana-Malwa)—					
55	Rewari-Phulera	133	53·25	15·10	27·00	12·00
	Burma—					
56	Henzada-Kyangin	66	54·59	...	} 31·50	{ 22·00
57	Pegu-Moulmein	122	112·88	...		{ 48·00
	East Indian—					
58	Gya-Barakar	148	206·81	71·01	60·00	60·00
59	Khurja-Hapur	39	26·08	1·01	4·50	13·00
60	Ondal-Sainthia	44	43·55	1·23	10·00	30·00
61	Shikohabad-Farukhabad	66	53·82	15·46	15·00	17·00
	Great Indian Peninsula—					
62	Warora-Bellarpur	38	31·90	...	8·00	17·00
	Madras—					
63	Azhikal-Mangalore	77	129·05	33·61	42·40	30·00
	South Indian—					
64	Travancore Branch (British Section)	50	45·06	39·81	3·94	0·58
65	Ditto ditto (Native State Section)	58	112·66	106·67	1·13	1·00
66	Rameswaram Extension	12	26·14	...	1·00	3·00
	TOTAL	...	...	303·58	248·47	305·58
	New Lines.					
	Assam Bengal—					
67	Akhaura-Bhairab Bazar	19	13·02	...	...	3·65
	Bombay, Baroda and Central India (Rajputana-Malwa)—					
68	Viramgam-Malia	83	52·11	...	...	5·00
	East Indian—					
69	Bhagalpur-Bausi	31	23·31	...	...	5·00
70	Hooghly-Katwa	65	61·72	...	...	5·00
	Great Indian Peninsula—					
71	Bombay Harbour Branch	8	32·87	...	...	13·50
	TOTAL	...	...	...	...	32·15
	II.—AGAINST THE CAPITAL ACCOUNT OF THE OLD GUARANTEED COMPANIES.	...	...	...	...	...
	III.—AGAINST THE CAPITAL ACCOUNT OF COMPANIES OTHER THAN THE OLD GUARANTEED COMPANIES.					
	Lines in Progress.					
	Bengal-Nagpur—					
72	Hariharpur-Bhojudih	28	26·36	} 1167·27	124·49	83·00
73	Midnapur-Jherriah	114	236·28			
74	Pench Valley	29	16·53			
75	Sini-Midnapur-Cuttack-Calcutta	360	1003·98			
76	Satpura (Jabalpur-Gondia)	233	126·32			
	TOTAL	...	...	1167·27	124·49	83·00
	New Lines.					
	Bengal-Nagpur—					
77	Gondia-Chanda	222	89·34	...	...	10·00
	TOTAL	...	...	...	...	10·00
	IV.—AGAINST THE CAPITAL ACCOUNT OF BRANCH LINE COMPANIES WITH FIRM GUARANTEE.	...	...	...	...	...

CAPITAL EXPENDITURE ON RAILWAYS—1905-1906—*concld.*

(Figures in Lakhs and Decimals of Lakhs.)

No.	RAILWAY.	Distribution of grants for 1905-1906.	
	ABSTRACT BY OPEN LINES AND CONSTRUCTION.	R	R
	A.—CAPITAL FOR OPEN LINES.		
	I. (*i*) State, by State agency	222'41	
	I. (*ii*) State, by agency of Main Line Companies	207'90	
	II. Old Guaranteed Companies	49'50	
	III. Other Railway Companies	77'86	
	IV. Branch Line Companies	0'34	
	TOTAL OPEN LINES		558'01
	B.—CAPITAL FOR LINES IN PROGRESS AND NEW LINES.		
	I. (*i*) State, by State agency	261'26	
	I. (*ii*) State, by agency of Main Line Companies	337'73	
	II. Old Guaranteed Companies	...	
	III. Other Railway Companies	93'00	
	IV. Branch Line Companies	...	
	TOTAL LINES IN PROGRESS AND NEW LINES		691'99
	GRAND TOTAL		1250'00
	ABSTRACT SHOWING DISTRIBUTION BY FUNDS.		
	I.—From Imperial Funds. (i) By State Agency. (*a*) Open Lines	222'41	
	I.—From Imperial Funds. (i) By State Agency. (*b*) Construction	261'26	
	Total (*i*)		483'67
	I.—From Imperial Funds. (ii) By the Agency of Main Line Companies. (*a*) Open Lines	207'90	
	I.—From Imperial Funds. (ii) By the Agency of Main Line Companies. (*b*) Construction	337'73	
	Total (*ii*)		545'63
	TOTAL I		1029'30
	II.—Against the Capital Account of the old Guaranteed Companies. (*a*) Open Lines	49'50	
	II.—Against the Capital Account of the old Guaranteed Companies. (*b*) Construction	...	
	TOTAL II		49'50
	III.—Against the Capital Account of Companies other than the old Guaranteed Companies. (*a*) Open Lines	77'86	
	III.—Against the Capital Account of Companies other than the old Guaranteed Companies. (*b*) Construction	93'00	
	TOTAL III		170'86
	IV.—Against the Capital Account of Branch Line Companies with firm Guarantee. (*a*) Open Lines	0'34	
	IV.—Against the Capital Account of Branch Line Companies with firm Guarantee. (*b*) Construction	...	
	TOTAL IV		0'34
	TOTAL, I TO IV. (*a*) Open Lines	558'01	
	TOTAL, I TO IV. (*b*) Construction	691'99	
	GRAND TOTAL		1250'00

STATEMENT B IN APPENDIX III.

List of proposed new lines in alphabetical order.

No.	Railway.	Length in Miles.	Estimated cost.
	ASSAM BENGAL RAILWAY SYSTEM—		Lakhs.
1	Hajiganj-Shatnal	24	32·82
2	Kalaura-Fenchuganj	16	8·00
	BENGAL NAGPUR RAILWAY SYSTEM—		
3	Bankura (Bishenpur)-Calcutta	105	246 00
4	Berhampore-Russelkonda	49	14·91
5	Chindwara-Nagpur	113	24·00
6	Ganjam District Light Railways	246	65 33
7	Purulia-Ranchi	75	59 70
8	Vizianagram-Raipur (with Sointilla branch)	310	281·00
	BENGAL AND NORTH-WESTERN RAILWAY SYSTEM—		
9	Begum Sarai-Rowsara	14	5·50
10	Bhatni-Bettiah	50	...
11	Captainganj-Padrauna	18	...
12	Jaunpur-Azimgarh	35	...
	BOMBAY, BARODA AND CENTRAL INDIA RAILWAY SYSTEM—		
13	Deesa-Tharad	85	22·72
14	Malia-Bhuj-Badin	195	200·00
	BURMA RAILWAYS SYSTEM—		
15	Bhamo-Momein	146	188·00
16	Daga-Naikban	55	40·00
17	Irrawady bridge at Sagaing	...	44·44
18	Pegu-Syriam	...	...
19	Southern Shan State	112	68 58
20	Thamaing-Malagon		4·46
	EASTERN BENGAL RAILWAY SYSTEM—		
21	Dacca-Aircha	45	58·14
22	Ganges bridge at Sara	..	130·00
23	Murshidabad-Azimganj	6	18·06
24	Mymensingh-Netrokona-Bara Ari	36	22·16
25	Sara-Serajganj-Jagannathganj	70	...
26	Singhjani-Sherpur-Nalitabari	25	12·39
	EAST INDIAN RAILWAY SYSTEM—		
27	Burdwan-Katwa	34	29·20
28	Cawnpore-Hamirpur	35	10·00
29	Katwa-Ahmedpur	32	32·00
30	Katwa-Azimganj-Barharwa	103	86·37

STATEMENT B IN APPENDIX III—*concld.*

List of proposed new lines in alphabetical order.

No.	Railway.	Length in Miles.	Estimated cost.
	GREAT INDIAN PENINSULA RAILWAY SYSTEM—		Lakhs.
31	Belarpur-Warangal	180	...
32	Harpalpur-Kalpi	102	15'91
33	Harpalpur-Nowgong	19	2'98
34	Itarsi-Nagpur	250	...
35	Khamgaon-Jalna	94	32'65
36	Khandwa-Akola-Basim-Purna	252	170'00
37	Multai-Wardha	91	...
38	Muttra-Aligarh	37	30'47
	JODHPUR-BIKANER RAILWAY SYSTEM—		
39	Baran-Ajmer-Marwar	213	137'00
	MADRAS RAILWAY SYSTEM—		
40	Podanur-Palni	59	...
41	Salem-Atur	36	17'60
	NORTH WESTERN RAILWAY SYSTEM—		
42	Badin-Jangshai	70	37'42
43	Bannu-Khanai	361	302'00
44	Jullundur-Kapurthala (British Section)	7	2'99
45	Larkana-Shahdadpur	33	20'00
46	Lodhran-Mailsi	40	30'00
47	Peshawar-Bannu	134	53'00
48	Rawalpindi-Murree, with extensions	50	41'34
49	Sarai Kala-Abbottabad-Srinagar	200	...
	OUDH AND ROHILKHAND RAILWAY SYSTEM—		
50	Pilibhit-Barmdeo	40	20'00
	ROHILKUND AND KUMAON RAILWAY SYSTEM—		
51	Barhwal-Sitapur	60	23'40
	SOUTHERN MAHRATTA RAILWAY SYSTEM—		
52	Bezwada-Masulipatam	50	22'62
53	Guntur-Repalle	38	17'34
54	Kurnool Road-Kurnool	32	7'11
55	Phirangipuram-Gurzala	51	12'60
	SOUTH INDIAN RAILWAY SYSTEM—		
56	Dindigal-Satyamangalam	119	117'85
57	Nanjangud-Erode	121	123'04
58	Tinnevelly-Tiruchendur	38	...
59	Trichinopoly-Tirukkoyilur	97	74'43

STATEMENT C IN APPENDIX III.

Statement showing proposed lines which are under negotiation for construction by private companies.

No.	Name of railway.	Length.	Estimated cost.
		Miles.	R
	Bengal—		
1	Mymensingh, *viâ* Netrokona, to Bara Ari, with branch from Shambhuganj to Gauripur	36	22,16,000
2	Panchkura to Luff Point with terminal and loading arrangements for ships or steamers at the latter place	30	(*a*)
3	Purulia-Ranchi	75	(*b*)
4	Singhjani, *viâ* Sherpur, to Nalitabari	25	12,39,000
5	Sirajganj-Ullapara	18	11,00,000
	Bombay—		
6	Dholka-Dhandhuka	40	Not stated
7	Dhandhuka-Ranpur	18	Not stated
	Central Provinces—		
8	Kamptee-Deolapar, with Munsar-Ramteck branch	34½	Not stated
	Madras—		
9	Berhampore-Russelkonda	49	14,91,000
10	Bezwada-Masulipatam	50	22,62,000
11	Guntur-Repalli	38	17,34,000
12	Kurnool Road (Dhone)-Kurnool	32	7,11,000
13	Phirangipuram-Gurzala	51	12,60,000
14	Tinnevelly-Tiruchendur	38	Not stated
	North-West Frontier Province—		
15	Sarai Kala-Abbottabad-Kashmir frontier	80	91,00,000
	Punjab—		
16	Rawalpindi-Murree, with extensions to Kuldana and Gharial	50	41,34,000
	United Provinces—		
17	Cawnpore-Hamirpur	35½	10,00,000

(*a*) The share capital of the proposed company is £ 250,000, which, at R15=£1, is equivalent to R37,50,000.

(*b*) The share capital of the proposed company is R30,00,000.

STATEMENT D IN APPENDIX III.

Memorandum on the construction of Railways.

Open lines on 1st April 1904.

		Miles.	Miles.
(i)	Eastern Bengal	278 68	
	North Western	(g) 3,123·76	4,543·63
	Oudh and Rohilkhand	(h) 1,141·19	
(ii)	Bengal Central (a)	125 01	
	Bengal-Nagpur	1,684·46	
	Bezwada Extension (b)	20·58	
	Bhopal-Itarsi (*British section*) (c)	13·11	
	East Indian	1,935·11	6,783·26
	Godhra-Rutlam-Nagda (d)	141·14	
	Great Indian Peninsula	1,561·63	
	Indian Midland (c)	805 03	
	Madras (North-East line) (e)	(f) 497·19	
(iii)	Bombay, Baroda and Central India	(i) 504·35	1,408·16
	Madras	903·81	
(iv)	Hardwar-Dehra (j)	...	32·04
(v)	South Behar (k)	78 76	
	Southern Punjab (l)	425 33	659·57
	Tapti Valley (d)	155 48	
(vi)	A. Delhi-Umballa-Kalka (k)	...	162·36
	B. Tarkessur (k)	...	22 23
(vii) A.	Bhopal-Itarsi (*Native State section*) (c)	44·28	
	Bhopal-Ujjain (c)	113 27	
	Bina-Goona-Baran (c)	146 68	
	Kolar Gold-fields (e)	9 88	
	Nagda-Ujjain (d)	34·32	709·93
	Nizam's Guaranteed State	330·13	
	Petlad-Cambay (Anand-Tarapur section) (d)	21·50	
	Petlad-Cambay (Tarapur-Cambay section) (d)	10·92	
(vii) B.	Jammu and Kashmir (*Native State section*) (l)	15·92	
	Ludhiana-Dhuri-Jakhal (l)	78·66	201·63
	Rajpura-Bhatinda (l)	107·05	
(viii)	Cawnpore-Burhwal (*Metre gauge link*)	(s) 79 60	
	Eastern Bengal—		
	Northern, Behar and Kaunia-Dhubri sections (*including the Teesta-Kurigram branch, and the British section of the Santrabari extension*)	533·27	698·79
	Dacca section	85 92	
(ix)	Assam Bengal	740 38	
	Bengal and North-Western—		
	Company's section (m)	870·80	
	Tirhoot section	516·89	
	Burma	1,336 97	
	Guntakal-Mysore frontier (n)	119 50	
	Jodhpur-Hyderabad (*British section*) (o)	123 98	
	Lucknow-Bareilly (p)	237 04	8,140·02
	Mysore section (Southern Mahratta) (n)	296 22	
	Nilgiri (e)	16 99	
	Palanpur-Deesa (d)	17·28	
	Rajputana-Malwa (d)	(q) 1,649·30	
	South Indian	1,123 13	
	Southern Mahratta	1,042 04	
	Tinnevelly Quilon (Travancore) (*British section*) (r)	49 50	
(x)	Brahmaputra-Sultanpur (t)	...	59 37
(xi)	Tanjore District Board (r)	...	99 46
(xii)	Ahmedabad-Dholka (d)	33 50	
	Ahmedabad-Parantij (d)	54 70	175·80
	Mymensingh-Jamalpur-Jagannathganj (t)	52 70	
	Noakhali (Bengal) (u)	34·90	
(xiii)	A Rohilkund and Kumaon	...	53·92
	B Dibru-Sadiya	...	77·50
	C Bengal-Dooars	...	36·40
	D Bengal Dooars Extensions	116 56	
	Deoghur	4 79	139·44
	Sagauli-Raxaul (v)	18·09	
(xiv)	Ledo and Tikak-Margherita (w)	...	11·00
(xv) A	Bhavnagar-Gondal-Junagad-Porbandar	(x) 334 19	
	Bikaner	245 35	
	Dhrangadra (y)	20 83	
	Jamnagar (y)	(z) 54 22	1,223 04
	Jetalsar-Rajkot (y)	46·21	
	Jodhpur	454 94	
	Udaipur-Chitor	67·30	
(xv) B	Birur-Shimoga (n)	37 92	
	Gaekwar's Mehsana (d)	92·63	
	Hindupur (Yesvantpur-Mysore frontier) (n)	51 35	
	Hyderabad-Godavari Valley (b)	391 42	
	Kolhapur (n)	29 27	724·94
	Mysore-Nanjangud (n)	15·80	
	Shoranur-Cochin (e)	64·75	
	Tinnevelly-Quilon (Travancore) (*Native State section*) (r)	0 43	
	Vijapur-Kalol-Kadi (d)	41 37	
(xvi)	Karaikkal-Peralam (r)	14 65	
	Pondicherry (r)	7 85	73·61
	West of India Portuguese (n)	51 11	
(xvii)	Dandot Light (2' 0") (l)	6·18	
	Jorhat (2' 0")	30·25	168·41
	Khushalgarh-Kohat-Thal (2' 6") (l)	91·73	
	Nowshera-Durgai (2' 6") (l)	40·25	
(xviii)	Bengal-Nagpur—		
	Jubbulpore-Gondia Extension (2' 6")	124·21	180·45
	Raipur-Dhamtari (2' 6")	56 24	
(xix) A	Darjeeling-Himalayan (2' 0")	51·00	58·76
	Thaton-Duyinzaik (2' 6")	7 76	
(xix) B	Bukhtiarpur-Behar Light (2' 6")	18·50	
	Howrah-Amta Light (2' 0")	28·69	
	Howrah-Sheakhala Light (2' 0")	19·75	107·29
	Ranaghat-Krishnagar Light (2' 6")	20·25	
	Tezpur-Balipara Light (2' 6")	20 10	
(xix) C	Barsi Light (2' 6")	21·59	
	Kalka Simla (2' 6")	59 44	120 53
	Powayan Light (2' 6") (p)	39·50	
(xx)	Tarakeshwar-Magra Light (2' 6")	...	31·12
(xxi)	A Morvi (2' 6")	...	94·36
(xxi) B	Gaekwar's Dabhoi (2' 6") (d)	88·00	
	Gwalior Light (2' 0") (c)	157 48	307·47
	Parlakimedi Light (2' 6") (aa)	24 62	
	Rajpipla (2' 6") (d)	37·37	
	C Cooch Behar (2' 6") (t)	...	33·60

At the commencement of 1904-1905, *i.e.*, on the 1st April 1904, the total length of railways open for traffic was 27,138·09 miles, made up as follows:—

5' 6" gauge—

	Miles.	Miles.	Miles.
(i) State lines worked by the State	4,543·63		
(ii) State lines worked by companies	6,783·26		
(iii) Companies' lines guaranteed by Government under the old contracts	1,408·16		
(iv) Companies' lines guaranteed by Government under modern contracts	32·04		
(v) Branch line companies' railways assisted by Government under "Rebate" terms	659·57		
(vi) Assisted companies' lines—			
A. Subsidized by the Government of India — 162·36			
B. Receiving land only from Government — 22·23			
	184·59		
(vii) Native State lines—			
A. Worked by companies — 709·93			
B. Worked by State railway agency — 201·63			
	911·56		
		14,522·81	

3' 3⅜" gauge—

	Miles.	Miles.	Miles.
(viii) State lines worked by the State	698·79		
(ix) State lines worked by companies	8,140·02		
(x) Companies' lines guaranteed by Government under modern contracts	59·37		
(xi) District Boards' lines	99·46		
(xii) Branch line companies' railways assisted by Government under "Rebate" terms	175·80		
(xiii) Assisted companies' lines—			
A. Subsidized by the Government of India — 53·92			
B. Subsidized by Local Governments — 77·50			
C. Subsidized by District Boards — 36·40			
D. Receiving land only from Government — 139·44			
	307·26		
(xiv) Unassisted companies' lines	11·00		
(xv) Native State lines—			
A. Worked by Native States — 1,223·04			
B. Worked by companies — 724·94			
	1,947·98		
(xvi) Lines in Foreign Territory	73·61		
		11,513·29	

Special (2' 6" and 2' 0") gauges—

	Miles.	Miles.	Miles.
(xvii) State lines worked by the State	168·41		
(xviii) State lines worked by companies	180·45		
(xix) Assisted companies' lines—			
A. Subsidized by Local Governments — 58·76			
B. Subsidized by District Boards — 107·29			
C. Receiving land only from Government — 120·53			
	286·58		
(xx) Unassisted companies' lines	31·12		
(xxi) Native State lines—			
A. Worked by Native States — 94·36			
B. Worked by companies — 307·47			
C. Worked by State railway agency — 33·60			
	435·43		
		1,101·99	
TOTAL			27,138·09

(a) Although for convenience classed amongst State railways, this line is the property of the Bengal Central Railway Company.
(b) Worked by His Highness the Nizam's Guaranteed State Railways Company.
(c) Worked by the Great Indian Peninsula Railway Company.
(d) Worked by the Bombay, Baroda and Central India Railway Company.
(e) Worked by the Madras Railway Company.
(f) Includes 2·66 miles of mixed (5' 6" and 3' 3⅜") gauge line between Bezwada and Kistna Block hut and 0·31 mile of 3' 3⅜" gauge line between Kistna Block hut and Tadepalli.
(g) Includes 5·61 miles of military line not used for public traffic and 26·28 miles of mixed (5' 6" and 3' 3⅜") gauge line between Bhatinda and Kot Kapura, worked over by the North Western State and Rajputana-Malwa railways.
(h) Includes 16 79 miles of mixed (5' 6" and 3' 3⅜") gauge line between Burhwal and Bara Banki, 0·59 mile on the Cawnpore Bridge and 1·81 miles of 3' 3⅜" gauge mileage between the Oudh and Rohilkhand State Railway Cantonment and the Bengal and North-Western Railway City station at Benares.
(i) Includes 39·25 miles of 3' 3⅜" gauge mileage between Viramgam and Wadhwan.
(j) Worked by the Oudh and Rohilkhand State railway.
(k) Worked by the East Indian Railway Company.
(l) Worked by the North Western State railway.
(m) Although for convenience classed amongst State railways, this line is the property of the Bengal and North-Western Railway Company.
(n) Worked by the Southern Mahratta Railway Company.
(o) Worked by the Jodhpur-Bikaner railway.
(p) Worked by the Rohilkund and Kumaon Railway Company.
(q) Includes 2·10 miles at Ujjain, 3·07 miles between Agra Cantonment, and Jumna East Bank and 0 94 mile between Lahori Gate Cabin and Brewery Cabin Delhi laid on the 5' 6" gauge and 26·28 miles of mixed (5' 6" and 3' 3⅜") gauge line between Kot-Kapura and Bhatinda, worked over by the Rajputana-Malwa and North Western State railways.
(r) Worked by the South Indian Railway Company.
(s) Excludes 3 66 miles of the Lucknow-Bareilly railway between Alambagh and Daliganj, worked over, but includes 16·79 miles of mixed (5' 6" and 3' 3⅜") gauge line between Burhwal and Bara Banki and 0·59 mile of the Oudh and Rohilkhand State railway on the Cawnpore bridge.
(t) Worked by the Eastern Bengal State railway.
(u) Worked by the Assam-Bengal Railway Company.
(v) Worked by the Bengal and North-Western Railway Company.
(w) Worked by the Assam Railways and Trading Company.
(x) Includes 5·23 miles of Bhavnagar Dock estates and Junagad quarry lines.
(y) Worked by the Bhavnagar-Gondal-Junagad-Porbandar railway.
(z) Includes 3·93 miles of the Bedi Bandar Dock estate lines.
(aa) Worked by the Bengal-Nagpur Railway Company.

And the mileage under construction or sanctioned for construction on the same date was 3,049·73 miles, as follows:—

	Miles.	Miles
5' 6" gauge—		
(i) State lines worked by the State .	437 87	
(ii) State lines worked by companies .	567·59	
(iii) Branch line companies' railways assisted by Government under "Rebate" terms	156 40	
		1,161·86
3' 3⅜" gauge—		
(iv) State lines worked by the State .	195·87	
(v) State lines worked by companies .	718·49	
(vi) District Boards' lines . . .	5·53	
(vii) Assisted companies' lines subsidized by the Government of India . .	148·00	
(viii) Native State lines worked by companies	130·47	
		1,198·36
Special (2' 6" and 2' 0") gauges—		
(ix) State lines worked by the State .	6·80	
(x) State lines worked by companies .	174·70	
(xi) Assisted companies' lines—		
A. Subsidized by District Boards . . . 140·00		
B. Receiving land only from Government . 201·87		
	341·87	
(xii) Unassisted companies' lines . .	2·15	
(xiii) Native State lines—		
A. Worked by Native States . . . 11 86		
B. Worked by companies 130·11		
C. Worked by State railway agency . . 22·02		
	163·99	
		689·51
TOTAL		3,049·73

There was thus a grand total of railways completed and in hand, on the 1st April 1904, of miles . . . . 30,187·82

Lines under construction or sanctioned.

		Miles.	Miles.	Miles.
(i)	Eastern Bengal—			
	Kakurgachi Chord	2·25		
	Ranaghat to Lalgola	97 50	105·75	
	Panchooria to the Ganges river (b) . .	8·00		
	North Western—			
	Hyderabad to Badin	62·00		
	From a point 12 miles south of Quetta to Nushki	82 50	247 50	437·87
	Sargoda to Shorkot Road . . .	103·00		
	Oudh and Rohilkhand—			
	Allahabad to Phaphamau . . .	7·62		
	Phaphamau to Zafarabad . . .	57 50	84·62	
	Hapur to Meerut	19·50		
(ii)	Agra-Delhi Chord		120 10	
	Azhikal-Mangalore		77·27	
	Bengal-Nagpur—			
	Bhojudih to Hariharpur	26 96		
	Bhojudih to Parthadihi	2 28		
	Maikera to Mohda	3 40		
	Junction with the Sanctoria branch to Aldih	2 47	41·32	
	Southern half of the Maikera-Katrasgarh cross connection	0 71		
	Jamadhoba to Balliary	5 50		
	East Indian—			
	Manpur to Hariharpur	91 79		567 59
	Ondal to Sainthia	43 62		
	Mile 170¼ from Howrah on the Jharia branch to Chandore	4 16	254·01	
	Taara siding	1 75		
	Khurja to Hapur	38 87		
	Shikohabad to Farukhabad . . .	65 82		
	Great Indian Peninsula—			
	Warora to Bellarpur (a)		37·90	
	Madras (North-East line)—			
	Korukkuppettai to Basin Road		0·93	
	Salem-Attur (a)		36 06	
(iii)	Southern Punjab—			
	Ludhiana to MacLeod Ganj			156·40
(iv)	Eastern Bengal—			
	Kaunia to Bonarpara		44·25	
	Golokganj to the Brahmaputra river opposite Gauhati		151 62	195·87
(v)	Bellary-Rayadrug		33·00	
	Bengal and North Western—			
	Company's section—			
	Gorakhpur to Bagaha	60 94		
	Uska Bazar to Tulsipur	53 54		
	Gainsari to Jarwa	12 56		
	Tirhoot section—			
	Mansi to Bhaptiahi	60 37	365 39	
	Saharsa to Murliganj	18 61		
	Sakri to Jaynagar	30·47		
	Bairagnia to Biknathori	79 55		
	Bettiah to Bagaha	49·35		18·49
	Burma Extensions—			
	Pegu to Martaban (a)		121 27	
	Hospet-Kottur		44 10	
	Nilgiri—			
	Coonoor to Ootacamund		11·50	
	Rajputana-Malwa—			
	Rewari to Phulera		133 32	
	South Indian—			
	Tiruppachetti to Sivagunga		9 00	
	Tinnevelly-Quilon (Travancore) (*British section*)—			
	Portion of the British section near the Frontier of the Travancore State		0·91	
(vi)	Tanjore District Board—			
	Arantangi Quarry branch		3 90	
	Adirampatnam Salt siding		1·00	5·53
	Thambikkottai Salt siding		0 63	
(vii)	Rohilkund and Kumaon—			
	Bareilly to Soron		56 00	
	Moradabad to Ramnagar		47·00	148·00
	Lalkua to Kashipur		45 00	
(viii)	Jaipur—			
	Sanganer to Siwai Madhopur (c)		72 85	
	Tinnevelly Quilon (Travancore) (*Native State section*)—			130·47
	Quilon to the British frontier near Shencottah .		57 62	
(ix)	Jullundur Kapurthala Sultanpur (*British section*)—			
	Jullundur to the British Frontier (d)			6·80
(x)	Bengal-Nagpur—			
	Jubbulpore-Gondia Extension (2' 6")—			
	Jubbulpore to Nainpur	68 01		
	Nainpur to Mandla	22 67	130 91	
	Seoni to Chindwara	40·23		174·70
	Morappur-Dharmapuri (2' 6")		18·36	
	Tirupattur-Krishnagiri (2' 6")		25·43	
(xi) A	Barasat-Basirhat Light (2' 6")		26 00	
	Howrah-Amta Light (2' 0")—			
	Jagatballabpur to Autpur . . .	8·50		
	Autpur to Champadanga (a) . .	9 00	21·00	140·00
	Autpur to Rajbulhat (a) . . .	3 50		
	Madura District Board (2' 6")—			
	Ammayanayakkanur to Kotagudi .	55·00		
	Periyakulam to Krishna-Manaik's Tope	5·00	93·00	
	Theni to Karuvanath	33·00		
(xi) B	Barsi Light (2' 6")—			
	Barsi Road Junction to Pandharpur .	30·67	57·37	
	Barsi Town to Tadwala . . .	26·70		
	Dwara-Therria Light (2' 6")—			
	Dwara to Maolong	13·50	19·50	201·87
	Maolong to Therria Ghat (a) . .	6·00		
	Shahdara-Saharanpur Tramway (2' 6")—			
	Shahdara to Saharanpur . . .	95·00	125·00	
	Baraut to Meerut	30·00		
(xii)	Tarakeshwar-Magra Light (2' 6")—			
	Magra to Tribeni			2·15
(xiii) A	Cutch (2' 6")—			
	Anjar to Tuna			11·86
(xiii) B	Gaekwar's Dabhoi (2' 6")—			
	Mobha to Masor Road (Kanjat)		6 49	
	Gwalior Light (2' 0")—			
	Jora Alapur to Shiupur		91·52	130·11
	Moharbhanj (2' 6")—			
	Baripada Road to Baripada		32·10	
(xiii) C	Jullunder-Kapurthala-Sultanpur (*Native State section*)—			
	Sultanpur to the British Frontier (d)			22·02

(a) Commencement of work not authorised.
(b) Constructed but not worked.
(c) Completion deferred.
(d) Commencement of work not authorised and question of gauge not finally settled.

New lines authorised.

		Miles.	Miles.	Miles.
(i)	Nagda-Muttra (Southern section)—			
	Nagda to the crossing of the Chambal river		141·52	
	North Western—			196·69
	Shahdara to Sangla		55·17	
(ii)	Bengal-Central—			
	Dum Dum to Pattipooker (a)		2·68	
	East Indian—			
	Haribarpur to Dhanbaid (b) (c)	21 43	23·02	30·67
	Nagri to Knsunda (e)	1 59		
	Indian Midland—			
	Cawnpore-Collectorgunge branch (c)	0·63	4·97	
	Agra-Balinganj branch (e)	4 34		
(iii)	Petlad-Cambay (Tarapur-Cambay section)—			
	Cambay to Cambay Bandar			1·39
(iv)	Eastern Bengal—			
	Katihar to Godagari			105·00
(v)	Bengal and North-Western—			
	Company's section—			
	Dharonda to Maharajganj	3 90		
	Savan to Thawe	17 00	25 40	
	Tirhoot section—			
	Bhagalpur to Bhagalpur Ghat	4 50		
	Burma—			
	Suburban lines at Bassein (e)		3 18	106·07
	Burma Extensions—			
	Henzada to Kyangin		65·66	
	South Indian—			
	Mandapam to Rameswaram Temple	10·12	11 83	
	Tangachimadam to Port Ampthill	1 71		
(vi)	Jodhpur—			
	Merta Road to Merta City			8 95
(vii)	Bengal-Nagpur—			
	Jubbulpore Gondia Extension (2′ 6″)—			
	Chhindwara to Burcoone	21 36		
	Kl ursadeyi to Surgora	7 76		250 87
	Gondia Chanda (2′ 6″)—			
	Gondia to Chanda (d)	158 00		
	Pauni (Brahmapuri) to Nagpur (d)	63 75		
(viii)	Matheran (2′ 0″)—			
	Neral to Matheran			12 79

Lines opened or likely to be opened.

		Miles.	Miles.	Miles.
(ix)	Eastern Bengal—			
	Panchooria to the Ganges river		6 00	
	North Western—			
	Hyderabad to Badin		*61·84	92 93
	Oudh and Rohilkhand—			
	Allahabad to Phaphamau	*7 00	25 09	
	Hapur to Meerut	*18 09		
(x)	Agra-Delhi Chord—			
	Raja Kir Mandi (Agra) to Delhi		*119·94	
	Bengal Central—			
	Dum Dum to Pattipooker (a)		2·68	
	Bengal-Nagpur—			
	Junction with the Sanctoria branch to Aldih (e)	*2 55		*133 21
	Jamadhoba to Balliary (f)	*5 23	8 49	
	Southern half of the Malkera-Katrasgarh cross connection (g)	0 71		
	Indian Midland—			
	Portion of the Agra-Balinganj branch		2 10	
(xi)	Bengal and North-Western—			
	Company's section—			
	Uska Bazar to Barhni (Bahadurganj)	31 00		
	Tirhoot section—		84·47	
	Bettiah to Shikarpur	23·00		
	Sakri to Jaynagar	30 47		
	Burma—			
	Suburban lines at Bassein		3 18	121·19
	Rajputana-Malwa—			
	Rewari to Narnaul		32 63	
	Tinnevelly-Quilon (Travancore) (*British section*)—			
	Portion of the British section near the Frontier of the Travancore State		0 91	
(xii)	A. Jodhpur—			
	Merta Road to Merta City			8·95
	B. Tinnevelly-Quilon (Travancore) (*Native State section*)—			
	Quilon to the British Frontier near Shencottah			57 62
(xiii)	Bengal-Nagpur—			
	Jubbulpore-Gondia Extension (2′ 6″)—			
	Jubbulpore to Nainpur	*68·14		108 50
	Seoni to Chhindwara	*40 36		
(xiv)	Barasat-Basirhat Light (2′ 6″)		26·00	34 50
	Howrah-Amta Light (2′ 0″)—			
	Jagatbullabpur to Autpur		8 50	
(xv)	Tarakeshwar-Magra Light (2′ 6″)—			
	Magra to Tribeni			2·15
(xvi)	Gaekwar's Dabhoi (2′ 6″)—			
	Mobha to Masor Road (Kanjat)		6 49	
	Gwalior Light (2′ 0″)—			
	Jora Alapur to Sabalgarh		*25·85	64 44
	Moharbhanj (2′ 6″)—			
	Baripada Road to Baripada		32·10	

(a) Previously treated as a siding.
(b) Sanction includes provision for a second track, 25·09 miles in length, from Dhanbaid to Barakar.
(c) Sanctioned prior to 1st April 1904.
(d) Commencement of work not authorised.
(e) Includes 1·30 miles opened prior to the 1st April 1904.
(f) Includes 3·40 miles opened prior to the 1st April 1904.
(g) Opened prior to the 1st April 1904.
* Correction of mileage.

During 1904-1905, *i.e.*, from 1st April 1904 to the 31st March 1905, 712·43 miles of new railway have been authorised as follows:—

	Miles.	Miles.
5′ 6″ gauge—		
(i) State lines worked by the State	196·69	
(ii) State lines worked by companies	30·67	
(iii) Native State lines worked by companies	1·39	
		228·75
3′ 3⅜″ gauge—		
(iv) State lines worked by the State	105·00	
(v) State lines worked by companies	106 07	
(vi) Native State lines worked by Native States	8·95	
		220 02
Special (2′ 6″ and 2′ 0″) gauges—		
(vii) State lines worked by companies	250·87	
(viii) Assisted companies' lines receiving land only from Government	12·79	
		263 66
TOTAL		712 43

And 623·49 miles have been or are likely to be opened to public traffic as follows:—

	Miles.	Miles.
5′ 6″ gauge—		
(ix) State lines worked by the State	92·93	
(x) State lines worked by companies	133·21	
		226 14
3′ 3⅜″ gauge—		
(xi) State lines worked by companies	121·19	
(xii) Native State lines—		
A. Worked by Native States 8·95		
B. Worked by companies 57·62		
	66·57	
		187·76
Special (2′ 6″ and 2′ 0″) gauges—		
(xiii) State lines worked by companies	108·50	
(xiv) Assisted companies' lines subsidized by District Boards	34·50	
(xv) Unassisted companies' lines	2·15	
(xvi) Native State lines worked by companies	64·44	
		209·59
TOTAL		623·49

The total length of open line at the commencement of 1905-1906, *i.e.*, on the 1st April 1905, will, therefore, be 27,749·08 miles, comprising—

	Miles.	Miles.	Miles.	
5' 6" gauge—				
(i) State lines worked by the State		4,635·33		
(ii) State lines worked by companies		6,917·03		
(iii) Companies' lines guaranteed by Government under the old contracts		1,408·36		
(iv) Companies' lines guaranteed by Government under modern contracts		32·04		
(v) Branch line companies' railways assisted by Government under "Rebate" terms		659·57		
(vi) Assisted companies' lines—				
A. Subsidized by the Government of India	162·36			
B. Receiving land only from Government	22·23			
		184·59		
(vii) Native State lines—				
A. Worked by companies	709·93			
B. Worked by State railway agency	201·70			
		911·63		
			14,748·55	
3' 3⅜" gauge—				
(viii) State lines worked by the State		772·23		
(ix) State lines worked by companies		7,377·49		
(x) District Boards' lines		99·46		
(xi) Branch line companies' railways assisted by Government under "Rebate" terms		174·47		
(xii) Assisted companies' lines—				
A. Subsidized by the Government of India	53·92			
B. Subsidized by Local Governments	77·50			
C. Subsidized by District Boards	36 40			
D. Receiving land only from Government	1,023·15			
		1,190·97		
(xiii) Unassisted companies' lines		8·50		
(xiv) Native State lines—				
A. Worked by Native States	1,231·99			
B. Worked by companies	782·27			
		2,014·26		
(xv) Lines in Foreign Territory		73·60		
			11,710·98	
Special (2' 6" and 2' 0") gauges—				
(xvi) State lines worked by the State		168·41		
(xvii) State lines worked by companies		287·17		
(xviii) Assisted companies' lines—				
A. Subsidized by Local Governments	58·76			
B. Subsidized by District Boards	121·54			
C. Receiving land only from Government	120·53			
		300·83		
(xix) Unassisted companies' lines		33·27		
(xx) Native State lines—				
A. Worked by Native States	94·36			
B. Worked by companies	371·91			
C. Worked by State railway agency	33·60			
		499·87		
			1,289·55	
TOTAL			¶27,749·08	

			Miles.	Miles.
(i)		Eastern Bengal	[illegible]	
		North Western	(g) [illegible]	4,635·33
		Oudh and Rohilkhand	(h) * 1,16[illegible]·05	
(ii)		Agra-Delhi Chord (a)	*119·94	
		Bengal Central (b)	127·63	
		Bengal-Nagpur	*1,696·75	
		Bezwada Extension (e)	20 58	
		Bhopal-Itarsi (*British section*) (a)	13·11	
		East Indian	*1,932 87	6,917·03
		Godhra-Rutlam-Nagda (d)	141 14	
		Great Indian Peninsula	1,561 63	
		Indian Midland (a)	807·18	
		Madras (North-East line) (e)	(i) 497·19	
(iii)		Bombay, Baroda and Central India	(i) 504·35	1,408·36
		Madras	* 904·01	
(iv)		Hardwar-Dehra (j)	...	32·04
(v)		South Behar (k)	78·76	
		Southern Punjab (l)	425 33	659·57
		Tapti Valley (d)	155·48	
(vi)		A. Delhi-Umballa-Kalka (k)	...	162·36
		B. Tarkessur (k)	...	22·23
(vii)	A.	Bhopal-Itarsi (*Native State section*) (a)	44 28	
		Bhopal-Ujjain (a)	113·27	
		Bina-Goona-Baran (a)	145·63	
		Kolar Gold-fields (e)	9 88	
		Nagda-Ujjain (d)	34·32	709·93
		Nizam's Guaranteed State	330 13	
		Petlad-Cambay (Anand-Tarapur section) (d)	21·50	
		Petlad-Cambay (Tarapur-Cambay section) (d)	10·92	
	B.	Jammu and Kashmir (*Native State section*) (l)	*15·99	
		Ludhiana-Dhuri-Jakhal (l)	78·66	201·70
		Rajpura-Bhatinda (l)	107·05	
(viii)		Cawnpore-Burhwal (*Metre gauge link*)	(s) 79 60	
		Eastern Bengal—		
		Northern, Behar and Kaunia-Dhubri sections (*including the Teesta-Kurigram, and Ranaghat Krishnagar branches, and the British section of the Santrabari extension*)	* 606 71	772·23
		Dacca section	85·92	
		Brahmaputra-Sultanpur	‡	
(ix)		Assam-Bengal	740 38	
		Bengal and North-Western (Company's section)	†	
		Burma	1,340·15	
		Guntakal-Mysore frontier (m)	119·50	
		Jodhpur-Hyderabad (*British section*) (n)	173·98	
		Lucknow-Bareilly (o)	237 04	
		Mysore section (Southern Mahratta) (m)	296 22	
		Nilgiri (e)	16·99	7,377·49
		Palanpur-Deesa (d)	17·28	
		Rajputana Malwa (d)	(p) 1,681 93	
		South Indian	1,123 13	
		Southern Mahratta	1,042·04	
		Tinnevelly-Quilon (Travancore) (*British section*) (q)	* 50·40	
		Tirhoot (r)	588·45	
(x)		Tanjore District Board (q)	...	99·46
(xi)		Ahmedabad-Dholka (d)	33·50	
		Ahmedabad-Parantij (d)	54 70	174·47
		Mymensingh-Jamalpur-Jagannathganj (t)	* 51 37	
		Noakhali (Bengal) (u)	34 90	
(xii)	A.	Rohilkund and Kumaon	...	53 92
	B.	Dibru-Sadiya	...	77·50
	C.	Bengal Dooars	...	36·40
	D.	Bengal and North-Western	901·80	
		Bengal Dooars Extensions	116 56	1,023·15
		Deoghur	4·79	
		Sagauli-Raxaul	§	
(xiii)		Ledo and Tikak-Margherita (v)	...	* 8·50
(xiv)	A.	Bhavnagar-Gondal-Junagad-Porbandar	(w) 334·19	
		Bikaner	245 35	
		Dhrangadra (x)	20 83	
		Jamnagar (x)	(y) 54·22	1,231·99
		Jetalsar-Rajkot (x)	46 21	
		Jodhpur	463 89	
		Udaipur-Chitor	67 30	
	B.	Birur-Shimoga (m)	37 92	
		Gaekwar's Mehsana (d)	92 63	
		Hindupur (Yesvantpur-Mysore frontier) (m)	51 35	
		Hyderabad-Godavari Valley (c)	* 391·13	
		Kolhapur (m)	29 27	782·27
		Mysore-Nanjangud (m)	15 80	
		Shoranur-Cochin (e)	61·75	
		Tinnevelly-Quilon (Travancore) (*Native State section*) (q)	58·05	
		Vijapur-Kalol-Kadi (d)	41 37	
(xv)		Karaikkal-Peralam (q)	14 65	
		Pondicherry (q)	7·85	73·60
		West of India Portuguese (m)	* 51·10	
(xvi)		Dandot Light (2' 0") (l)	6 18	
		Jorhat (2' 0")	30 25	168·41
		Khushalgarh-Kohat-Thal (2' 6") (l)	91 73	
		Nowshera-Durgai (2' 6") (l)	40 25	
(xvii)		Bengal-Nagpur—		
		Jubbulpore-Gondia Extension (2' 6")	* 230·93	287·17
		Raipur-Dhamtari (2' 6")	56 24	
(xviii)	A.	Darjeeling-Himalayan (2' 0")	51·00	58 76
		Thaton-Duyinzaik (2' 6")	7·76	
	B.	Barasat-Basirhat Light (2' 6")	26·00	
		Bukhtiarpur Behar Light (2' 6")	18 50	
		Howrah-Amta Light (2' 0")	37·19	121·54
		Howrah-Sheakhala Light (2' 0")	19·75	
		Ranaghat-Krishnagar Light (2' 6")	‖	
		Tezpur-Balipara Light (2' 6")	20 10	
	C.	Barsi Light (2' 6")	21 59	
		Kalka-Simla (2' 6")	59 44	120·53
		Powayan Light (2' 6") (o)	39 50	
(xix)		Tarakeshwar-Magra Light (2' 6")	...	33·27
(xx)	A.	Morvi (2' 6")	...	94·36
	B.	Gaekwar's Dabhoi (2' 6") (d)	91 49	
		Gwalior Light (2' 0") (a)	183·33	
		Moharbhanj (2' 6") (z)	32·10	371·91
		Parlakimedi Light (2' 6") (z)	24·62	
		Rajpipla (2' 6") (d)	37·37	
	C.	Cooch Behar (2' 6") (t)	...	33·60

(a) Worked by the Great Indian Peninsula Railway Company.
(b) Although for convenience classed amongst State railways, this line is the property of the Bengal Central Railway Company.
(c) Worked by His Highness the Nizam's Guaranteed State Railways Company.
(d) Worked by the Bombay, Baroda and Central India Railway Company.
(e) Worked by the Madras Railway Company.
(f) See foot-note (f) on page 1.
(g) See foot-note (g) on page 1.
(h) See foot-note (h) on page 1.
(i) Includes 30·23 miles of 3' 3⅜" gauge line between Viramgam and Wadhwan.
(j) Worked by the Oudh and Rohilkhand State railway.
(k) Worked by the East Indian Railway Company.
(l) Worked by the North Western State railway.
(m) Worked by the Southern Mahratta Railway Company.
* Correction of mileage.
† Transferred under Assisted Companies' lines, receiving land only from Government.
‡ Purchased by the State with effect from 1st April 1904 and amalgamated with the 3' 3⅜" gauge section of the Eastern Bengal State railway.

(n) Worked by the Jodhpur-Bikaner railway.
(o) Worked by the Rohilkund and Kumaon Railway Company.
(p) See foot-note (q) on page 1.
(q) Worked by the South Indian Railway Company.
(r) Worked by the Bengal and North-Western Railway Company.
(s) See foot-note (s) on page 1.
(t) Worked by the Eastern Bengal State railway.
(u) Worked by the Assam Bengal Railway Company.
(v) Worked by the Assam Railways and Trading Company.
(w) Includes 5·23 miles of Bhavnagar Dock estates and Junagad quarry lines.
(x) Worked by the Bhavnagar-Gondal-Junagad-Porbandar railway.
(y) Includes 5·95 miles of the Bedi Bandar Dock estate lines.
(z) Worked by the Bengal-Nagpur Railway Company.

§ Purchased by the State with effect from 11th April 1904 and amalgamated with the Tirhoot railway.
‖ Purchased by the State with effect from the 1st July 1904 and amalgamated with the 3' 3⅜" gauge section of the Eastern Bengal State railway.

¶ Made up as follows—

Open at the commencement of 1904-1905		27,138 09
Opened during 1904-1905		623·4[illegible]
		27,761·58
Deduct—		
Mileage of the Eastern Bengal State railway between Debiganj and Anchara Ghat abandoned	5·24	
Net decrease due to corrections of mileage	7·26	
		12·50
		27,749·08

And the mileage under construction or sanctioned for construction on the 31st March 1905 will be 3,138·73 miles, made up as follows :—

	Miles.	Miles.	Miles.
5' 6" gauge—			
(i) State lines worked by the State		539·44	
(ii) State lines worked by companies		466·51	
(iii) Branch line companies' railways assisted by Government under "Rebate" terms . .		154·00	
(iv) Native State lines worked by companies		1·39	1,161·34
3' 3⅜" gauge—			
(v) State lines worked by the State		300·87	
(vi) State lines worked by companies		703·37	
(vii) District Boards' lines		5·53	
(viii) Assisted companies' lines subsidized by the Government of India		148·00	
(ix) Native State lines worked by companies		72·85	1,230·62
Special (2' 6" and 2' 0") gauges—			
(x) State lines worked by the State		6·80	
(xi) State lines worked by companies		317·33	
(xii) Assisted companies' lines—			
A. Subsidized by District Boards . . .	105·50		
B. Receiving land only from Government .	214·66	320·16	
(xiii) Native State lines—			
A. Worked by Native States . .	11·86		
B. Worked by companies	68·60		
C. Worked by State railway agency . .	22·02	102·48	746·77
TOTAL .			3,138 73

Making a grand total of railways completed and in hand, at the commencement of 1905-1906 of miles . . . . . .† 30,887·81

And showing, after allowing for lines abandoned and corrections of mileage, an advance on the previous year of miles . . . 699·99

		Miles.	Miles.	Miles.
(i)	Eastern Bengal—			
	Kakurgachi Chord	2·25		
	Randghat to Lalgola	97·50	99·75	
	Nagda-Muttra (Southern section)—			
	Nagda to the crossing of the Chambal river . .		141·52	
	North Western—			
	From a point 12 miles south of Quetta to Nushki	82·50		
	Sargoda to Shorkot Road	103 00		
	Shahdara to Sangla	55 17	240 67	
	Oudh and Rohilkhand—			
	Phaphamau to Zafarabad		57 50	539 44
(ii)	Ashikal-Mangalore		77 27	
	Bengal-Nagpur—			
	Bhojudih to Hariharpur	26 96		
	Bhojudih to Parthadihi	2 28		
	Malkera to Mohda	3 40	32 64	
	East Indian—			
	Mile 170½ from Howrah on the Jharia branch to Chandore	4 16		
	Tasra siding	1 75		
	Ondal to Sainthia	*14 93		
	Manpur to Dhanbaid	*121 49		
	Nagri to Kasunda	1 59		
	Shikohabad to Farukhabad . . .	65·82		
	Khurja to Hapur	*29 49	279·23	
	Great Indian Peninsula—			
	Warora to Bellarpur		*37 59	
	Indian Midland—			
	Cawnpore-Collectorgunge branch . .	0 63		
	Portion of Agra-Balinganj branch . .	2 24	2·87	
	Madras (North-East line)—			
	Korukkuppettai to Basin Road		*0·85	
	Salem-Attur (*c*)		36 06	466 51
(iii)	Southern Punjab—			
	Ludhiana to MacLeod Ganj			*154·06
(iv)	Petlad-Cambay (Tarapur-Cambay section)—			
	Cambay to Cambay Bandar			1·39
(v)	Eastern Bengal—			
	Kaunia to Bonarpara		44 25	
	Golokganj to the Brahmaputra river opposite Gauhati		151 62	
	Katihar to Godagari		105·00	300 87
(vi)	Bellary-Rayadrug		33 00	
	Bengal and North-Western—			
	Company's section—			
	Dharonda to Maharajganj	3 90		
	Savan to Thawe	17 00		
	Gorakhpur to Bagaha	60 94		
	Barhni (Bahadurganj) to Tulsipur . .	22 54		
	Gainsari to Jarwa	12·56		
	Tirhoot section—		306 32	
	Bhagalpur to Bhagalpur Ghat . . .	4 50		
	Mauni to Bhaptiahi	60 37		
	Saharsa to Murliganj	18 61		
	Shikarpur to Bagaha	26 35		
	Bairagnia to Biknathori	79·55		
	Burma Extensions—			
	Henzada to Kyangin	65 66		
	Pegu to Martaban	121 27	186 93	
	Hospet-Kottur		44 10	
	Nilgiri—			
	Coonoor to Ootacamund		11 50	
	Rajputana-Malwa—			
	Narnaul to Phulera		100 69	
	South Indian—			
	Tiruppachettai to Sivagunga . . .	9 00		
	Madapam to Rameswaram Temple . .	10 12		
	Tangachimadam to Port Ampthill . .	1 71	20 83	703 37
(vii)	Tanjore District Board—			
	Arantangi Quarry branch		3·90	
	Adirampatnam Salt sidings		1·00	
	Thambikkottai Salt siding		0 63	5 53
(viii)	Rohilkund and Kumaon—			
	Bareilly to Soron		56 00	
	Moradabad to Ramnagar		47 00	
	Lalkua to Kashipur		45 00	148 00
(ix)	Jaipur—			
	Sanganer to Siwai-Madhopur			72·85
(x)	Jullundur-Kapurthala-Sultanpur (*British section*)—			
	Jullundur to the British frontier (*b*)			6 80
(xi)	Bengal-Nagpur—			
	Jubbulpore-Gondia Extension (2' 6")—			
	Nainpur to Mandla	22·67		
	Chhindwara to Burcoole	21 36		
	Khursadeyi to Sirgora	7 76		
	Gondia-Chanda (2' 6")—		273 54	
	Gondia to Chanda (*a*)	158 00		
	Pauni (Brahmapuri) to Nagpur (*a*) . .	63 75		
	Morappur Dharmapuri (2' 6")		18 36	
	Tirupattur-Krishnagiri (2' 6")		25 43	317 33
(xii) A	Howrah-Amta Light (2' 0")—			
	Autpur to Champadanga (*a*) . .	9 00		
	Autpur to Rajbulhat (*a*) . . .	3 50	12 50	
	Madura District Light (2' 6')—			
	Ammayanayakkanur to Kotagudi .	55·00		
	Periyakulam to Krishna Manaik's Tope	5·00		
	Theni to Karuvanath . . .	33·00	93 00	105 50
B	Barsi Light (2' 6")—			
	Barsi Road Jn to Pandharpur . .	30 67		
	Barsi Town to Tadwala . . .	26 70	57 37	
	Dwara-Therria Light (2' 0')—			
	Dwara to Maolong (*c*) . . .	13 50		
	Maolong to Therria Ghat (*a*) . .	6 00	19 50	
	Shahdara-Saharanpur Tramway (2' 6")—			
	Shahdara to Saharanpur . . .	95·00		
	Baraut to Meerut	30 00	125 00	
	Matheran (2' 0")—			
	Neral to Matheran		12 79	214 66
(xiii)	A Cutch (2' 6")—			
	Anjar to Tuna			11·86
	B Gwalior Light (2' 0")—			
	Sabulgarh to Shiupur			*68 60
	C Jullundur-Kapurthala-Sultanpur (*Native State section*)—			
	Sultanpur to the British frontier (*c*)			22 02

(*a*) Commencement of work not authorized.
(*b*) Commencement of work not authorized and question of gauge not finally settled.
(*c*) Completion deferred for want of funds.
* Correction of mileage.

† Made up as follows —

		Miles.
Completed and in hand at the beginning of 1904-1905 .		30,187 82
Sanctioned during 1904-1905		712 43
		30,900·25
Deduct—		
Mileage of the Eastern Bengal State railway between Debiganj and Anchara Ghat abandoned . . .	5·24	
Net decrease due to corrections of mileage . . .	7 20	
		12·44
		30,887·81

It is expected that the following lengths of unfinished line will be opened for public traffic in 1905-1906:—

	Miles.	Miles.	Miles.
5' 6" gauge—			
(i) State lines worked by the State		236·25	
(ii) State lines worked by companies		146·33	
(iii) Branch line companies' railways assisted by Government under "Rebate" terms		154·00	
			536·58
3' 3⅜" gauge—			
(iv) State lines worked by the State		99·25	
(v) State lines worked by companies		362·67	
(vi) Assisted companies' lines receiving land only from Government		96·04	
			557·96
Special (2' 6" and 2' 0') gauges—			
(vii) State lines worked by companies			43·79
TOTAL			1,138·33

Leaving the undermentioned lines for completion in 1906-1907 or later:—

	Miles.	Miles.	Miles.
5' 6" gauge—			
(viii) State lines worked by the State		303·19	
(ix) State lines worked by companies		320·18	
(x) Native State lines worked by companies		1·39	
			624·76
3' 3⅜" gauge—			
(xi) State lines worked by the State		201·62	
(xii) State lines worked by companies		223·76	
(xiii) District Boards' lines		5·53	
(xiv) Assisted companies' lines—			
A. Subsidized by the Government of India	148·00		
B. Receiving land only from Government	20·90		
		168·90	
(xv) Native State lines worked by companies		72·85	
			672·66
Special (2' 6" and 2' 0") gauges—			
(xvi) State lines worked by the State		6·80	
(xvii) State lines worked by companies		273·54	
(xviii) Assisted companies' lines—			
A. Subsidized by District Boards	105·50		
B. Receiving land only from Government	214·66		
		320·16	
(xix) Native State lines—			
A. Worked by Native States	11·86		
B. Worked by companies	68·60		
C. Worked by State railway agency	22·02		
		102·48	
			702·98
TOTAL			2,000·40

		Miles.	Miles.	Miles.
(i)	Eastern Bengal—			
	Kakurgachi Chord	2·25		
	Ranaghat to Lalgola	97·50	99·75	
	North Western—			
	From a point 12 miles south of Quetta to Nushki	82·50		
	Sargoda to Chund Bharwana	54·00	136·50	236·25
(ii)	Azhikal-Mangalore—			
	Azhikal to Kalnad		45·00	
	Bengal-Nagpur—			
	Bhojudih to Hariharpur	26·66		
	Bhojudih to Parthadihi	2·78		
	Malkera to Mohuda	3·40	32·64	
	East Indian—			
	Shikohabad to Farukhabad		65·82	
	Indian Midland—			
	Cawnpore-Collectorgunge branch	0·63		
	Portion of the Agra-Balinganj branch	2·24	2·87	146·33
(iii)	Southern Punjab—			
	Ludhiana to MacLeod Ganj			154·00
(iv)	Eastern Bengal—			
	Kaunia to Bonarpara		44·25	
	Golakganj to Salmara Road		55·00	99·25
(v)	Bellary-Rayadrug		33·00	
	Hospet-Kottur		44·10	
	Rajputana-Malwa—			
	Narnaul to Phulera		100·69	
	Tirhoot—			
	Mansi to Bhaptiahi	60·37		
	Saharsa to Murliganj	18·61		
	Shikarpur to Bagaha	25·35		
	Bairagnia to Bikhathori	79·55	184·88	362·67
(vi)	Bengal and North-Western—			
	Gorakhpur to Bagaha		60·94	
	Barhni (Bahadurganj) to Tulsipur		22·54	
	Gainsari to Jarwa		12·56	96·04
(vii)	Morappur-Dharmapuri (2' 6")		18·36	
	Tirupattur-Krishnagiri (2' 6")		25·43	43·79
(viii)	Nagda-Muttra (Southern section)—			
	Nagda to the crossing of the Chambal river		141·52	
	North Western—			
	Chund Bharwana to Shorkot Road	49·00		
	Shahdara to Sangla	55·17	104·17	
	Oudh and Rohilkhand—			
	Phaphamau to Zafarabad		57·50	303·19
(ix)	Azhikal-Mangalore—			
	Kalnad to Mangalore		32·27	
	East Indian—			
	Mile 170½ from Howrah on the Jharia branch to Chandore	4·16		
	Tasra siding	1·75		
	Ondal to Sainthia	44·93		
	Manpur to Dhanbaid	121·49		
	Nagri to Kusunda	1·59		
	Khurja to Hapur	39·49	213·41	
	Great Indian Peninsula—			
	Warora to Bellarpur		37·59	
	Madras (North-East line)—			
	Korukkuppettai to Basin Road		0·85	
	Salem-Attur (a)		36·06	320·18
(x)	Petlad-Cambay (Tarapur-Cambay section)—			
	Cambay to Cambay Bandar			1·39
(xi)	Eastern Bengal—			
	Salmara Road to the Brahmaputra river opposite Gauhati		96·62	
	Katihar to Godagari		105·00	201·62
(xii)	Burma Extensions—			
	Henzada to Kyangin	65·66		
	Pegu to Martaban	121·27	186·93	
	Nilgiri—			
	Coonoor to Ootacamund		11·50	
	South Indian—			
	Tiruppachettai to Sivagunga	9·00		
	Mandapam to Rameswaram Temple	10·12		
	Tangachimadam to Port Ampthill	1·71	20·83	
	Tirhoot—			
	Bhagalpur to Bhagalpur Ghat		4·50	223·76
(xiii)	Tanjore District Board—			
	Arantangi Quarry branch		3·90	
	Adirampatnam Salt siding		1·00	
	Thambikkottai Salt siding		0·63	5·53
(xiv)	A. Rohilkund and Kumaon—			
	Bareilly to Soron		56·00	
	Moradabad to Ramnagar		47·00	
	Lalkua to Kashipur		45·00	148·00
	B. Bengal and North-Western—			
	Dharonda to Maharajganj		3·90	
	Savan to Thawe		17·00	20·90
(xv)	Jaipur—			
	Sanganer to Siwai-Madhopur			72·85
(xvi)	Jullundur-Kapurthala-Sultanpur (*British section*)—			
	Jullundur to the British Frontier (c)			6·80
(xvii)	Bengal-Nagpur—			
	Jubbulpore-Gondia Extension (2' 6")—			
	Nainpur to Maudla		22·67	
	Chhindwara to Burcoola		21·36	
	Khursadeyi to Sirgora		7·76	
	Gondia-Chanda (2' 6")—			
	Gondia to Chanda (a)		158·00	
	Pauni (Brahmapuri) to Nagpur (a)		63·75	273·54
(xviii) A	Howrah-Amta Light (2' 0")—			
	Autpur to Champadanga (a)	9·00		
	Autpur to Rajbulhat (a)	3·50	12·50	
	Madura District Light (2' 6")—			
	Ammayanayakkanur to Kotagudi	55·00		
	Periyakulam to Krishna Manaik's Tope	5·00		
	Theni to Karuvanath	33·00	93·00	105·50
(xviii) B	Barsi Light (2' 6")—			
	Barsi Road Junction to Pandharpur	30·67		
	Barsi Town to Tadwala	26·70	57·37	
	Dwara-Therria Light (2' 6")—			
	Dwara to Maolong (b)	13·50		
	Maolong to Therria Ghat (a)	6·00	19·50	
	Shahdara-Saharanpur Light (2' 6")—			
	Shahdara to Saharanpur	95·00		
	Baraut to Meerut	30·00	125·00	
	Matheran (2' 0")—			
	Neral to Matheran		12·79	214·66
(xix)	A. Cutch (2' 6")—			
	Anjar to Tuna			11·86
	B. Gwalior Light (2' 0")—			
	Sabalgarh to Shivpur			68·60
	C. Jullundur-Kapurthala-Sultanpur (*Native State section*)—			
	Sultanpur to the British Frontier (c)			22·02

(a) Commencement of work not authorized. (b) Completion deferred for want of funds.
(c) Commencement of work not authorized and question of gauge not finally settled.

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Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.

Government of India Notifications, Appointments, Promotions, etc.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

Calcutta, the 24th March 1905.

No. 343-M.—His Excellency the Viceroy and Governor General will leave Calcutta on Friday, the 31st March 1905, starting by special train from Howrah at 9-45 P.M., Calcutta time.

His Excellency will visit Pusa, Lucknow, Agra, Rampur, Rurki, Meerut and Delhi, and arrive at Simla on Wednesday, the 12th April, at 2-11 P.M.

His Excellency's departure from Calcutta will be private.

All covers intended to reach His Excellency the Viceroy and Governor General and party during His Excellency's journey should be addressed "Viceroy's Camp," without the addition of any post-town.

The party accompanying His Excellency on tour will be as follows :—

R. Nathan, Esq., C.I.E., Private Secretary.

Lieutenant-Colonel the Honourable E. Baring, C.V.O., Military Secretary.

E. V. Gabriel, Esq., Under-Secretary, Foreign Department... Will be at Rampur only.

Major A. V. Poynter, D.S.O., A.-D.-C.

Captain T. H. Rivers Bulkeley, A.-D.-C.

All communications, connected with business of a mere routine nature, should be sent, as usual, to the head-quarters of the several Departments.

By Command,

EVERARD BARING, *Lt.-Col.*,

Military Secretary to the Viceroy.

LEGISLATIVE DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 24th March, 1905.

No. 5.—The services of Mr. F. G. Wigley, Barrister-at-Law, are replaced at the disposal of the Government of Bengal, with effect from the 1st April, 1905.

No. 6.—The Governor General in Council has been pleased to accept the resignation by Mr. D. Chamier, Barrister-at-Law, of the office of Reporter for the Indian Law Reports in the High Court, Madras.

No. 7.—Mr. Percy R. Grant, Barrister-at-Law, has been appointed Reporter for the Indian Law Reports in the High Court, Madras.

J. M. MACPHERSON,

Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENTS.

Calcutta, the 24th March 1905.

No. 270.—The services of Mr. A. F. Fremantle, of the Indian Civil Service, are replaced at the disposal of the Government of the United Provinces, with effect from the 20th March 1905.

MEDICAL.

The 20th March 1905.

No. 297.—Lieutenant-Colonel R. D. Murray, M.B., I.M.S. (Bengal), is appointed to be Inspector-General of Civil Hospitals, United Provinces, with effect from the 29th March 1905, or the subsequent date on which he assumes charge of his duties.

No. 301.—Lieutenant-Colonel R. H. Charles, M.D., F.R.C.S.I., I.M.S. (Bengal), Professor of Surgical and Descriptive Anatomy in the Medical College, Calcutta, and *ex-officio* surgeon to the College Hospital, is appointed to be Professor of Surgery in the Medical College, Calcutta, and *ex-officio* surgeon to the College Hospital, *vice* Lieutenant-Colonel R. D. Murray, M.B., I.M.S. (Bengal), appointed to be Inspector-General of Civil Hospitals, United Provinces.

No. 302.—Major D. M. Moir, M.D., I.M.S. (Bengal), Civil Surgeon, Saran, is appointed to be Professor of Surgical and Descriptive Anatomy in the Medical College, Calcutta, and *ex-officio* surgeon to the College Hospital, *vice* Lieutenant-Colonel R. H. Charles, M.D., F.R.C.S.I., I.M.S. (Bengal), appointed to be Professor of Surgery in the Medical College, Calcutta, and *ex-officio* surgeon to the College Hospital.

The 22nd March 1905.

No. 304.—The services of Captain W. H. Orr, I.M.S. (Bengal), are placed permanently at the disposal of the Government of the United Provinces.

The 24th March 1905.

No. 312.—The services of Captain A. W. R. Cochrane, M.B., F.R.C.S., I.M.S., (Bengal), are placed permanently at the disposal of the Government of the United Provinces for employment in the Alienists' Department.

PORT BLAIR.

The 24th March 1905.

No. 292.—Mr. H. G. Tayler, 1st Assistant (officiating Deputy) Superintendent, Port Blair, is granted privilege leave for two months and eighteen days with furlough for one year in continuation, with effect from the 30th instant, or the date on which he avails himself of it.

JUDICIAL.

The 23rd March 1905.

No. 441.—Major N. T. Parker, Indian Army, Cantonment Magistrate, has been granted leave out of India for one year, with effect from the 9th April 1905. Pension service—twentieth year, commenced 25th November 1904.

RESOLUTION.

POLICE.

Nos. 248—259.

Calcutta, the 21st March 1905.

READ—

The Report of the Indian Police Commission, 1902-03.

Appointment of Commission.

IN July 1902 the Governor General in Council determined, with the approval of the Secretary of State, to appoint a strong and representative Commission to inquire into the administration of the Police in British India. This decision was the natural outcome of proceedings and correspondence which had been going on since the year 1888. The Government of India had actually before them, or in course of submission, far-reaching and costly proposals for reorganization from three large provinces, while their own examination of reports and statistics had led them to the conclusion that serious crime had increased materially, and that, owing largely to defective organization and administration, there was great need for improvement in the detective and preventive methods of the Police. Their chief reasons for appointing a Commission, instead of dealing with the matter by separate correspondence with the different local Governments, were that by a Commission alone could a homogeneous plan of reform be attained such as would secure a reasonable degree of uniformity in the organization and working of the District Police, and especially of the Railway Police whose operations extend over several provinces, and that in the process of recording evidence in public the non-official as well as the official aspects of the case would have every chance of being heard. The constitution of the Commission, the scope of their inquiries, and the method of procedure laid down for them were publicly announced in the Home Department Resolution of the 9th July 1902. A prominent feature in the scheme of operations was the arrangement by which small local Committees were appointed in each Province to conduct preliminary investigations, and to prepare a statement of the facts and conditions into which the Commission would have to inquire. This statement, together with the views of the local Government upon it, was presented to the Commission before they entered upon their inquiry, while the addition of a local member to their number during their visit to each Province offered a further guarantee for the completeness of their operations. The European members of the Commission assembled at Simla on 15th October 1902, and, after considering the local statements, proceeded to frame a set of questions covering the main heads of the subject. Copies of the questions were issued to the witnesses designated by the local Governments, and to a number of persons who came forward to give evidence in response to an invitation issued by the Commission. After examining the replies, the Commission selected for oral examination those persons whose views demanded further elucidation. In the course of their tours the Commission visited all Provinces of British India with the exception of Baluchistan; they held 50 public sittings; they received replies to their questions from 683 persons; and they examined orally 279 witnesses, most of whom had also replied to their questions. Their sittings were open to the public, and the evidence was published in the newspapers

in more or less detail at the time. The Report of the Commission was signed on the 30th May 1903, seven months and a half from the commencement of their laborious investigations. That they were able within this time to deal exhaustively with a subject of such great importance and such wide range is due to the judicious manner in which their inquiries were organized, and to the fact that the ground to be covered was to some extent prepared for them by the local Committees already referred to.

Unanimity of report.

2. The Government of India regard the report of the Commission as an admirable and valuable piece of work. It is commendably brief and the conclusions are stated and argued in a concise and easily intelligible form. It bears the impress of the representative character of the Commission and of the authority which they possess in virtue of their long and varied experience; it expresses (with a single note of dissent on two collateral issues) the unanimous opinion of all the members; and it testifies throughout to the exhaustive character of their preliminary inquiries and to the care with which their final conclusions have been worked out. The Commissioners have placed before Government an able and conscientious attempt to discover a practical solution of a problem which has long been a subject of anxious consideration, and the form of which constantly varies with the changing conditions arising from the general progress of the country. The correspondence with local Governments, the substance of which is stated below, brings out the remarkable unanimity of opinion with which they have received the proposals of the Commission. There is no single recommendation of the first importance that has not been accepted by at least a majority of the Governments consulted. This is no doubt due to the procedure described above, which not only gave the amplest opportunity for the expression of all shades of opinion, but was supplemented in most provinces by personal discussion of the resolutions of the Commission with the head of the Government and his principal advisers, or with representative officers who were thoroughly conversant with local conditions.

History of police: reforms advocated by Lord Lansdowne's Government.

3. The first Chapter of the Report sketches in broad outlines the history of police organization in India. It shows how the indigenous systems of police, based upon the responsibility of the landholders or the village communities, were gradually modified by the progressive intervention of the State; how a series of experiments in different provinces culminated in the comprehensive reorganization effected by the Police Commission of 1860; and how the arrangements then introduced and improved from time to time, as Provincial resources admitted, fall short at the present day of the higher standard of efficiency which modern conditions demand.

In their anxiety to emphasize the necessity for further reform the Commission have omitted to mention the important correspondence and inquiries which, beginning in 1888, led to a large number of valuable improvements in the establishment and working of the police, involving the addition of considerable sums to the public expenditure, and laid down recommendations for further reforms which, though the conditions of the finances at the time rendered it difficult to give effect to them, would no doubt have been brought into operation had the resources of the State been able to bear the cost. Among the conclusions and recommendations of Lord Lansdowne's Government in 1890 were the following :—

(1) that the net pay of constables should be fixed at not less than R7 a month;

(2) that the pay and position of investigating and inspecting officers should be greatly improved, and that deserving inspectors of Police should be considered eligible for appointment to the Provincial Service;

(3) that a reform in the system of selecting gazetted officers (assistant district superintendents of Police) was necessary;

(4) that the District Magistrates should exercise closer supervision over the work of subordinate magistrates, especially with the object of avoiding delays in the disposal of cases;

(5) that measures should be taken to strengthen the law with respect to the prevention of offences;

(6) that the Crown should be properly represented in criminal prosecutions;

(7) that the statistical forms exhibiting the results of police action should be revised and improved, so as to enable a proper comparison to be made between those results in different provinces.

The establishment of provincial training schools for the police was due to Lord Lansdowne's Government; and the question of arming the police, and training them in the use of fire-arms, was dealt with by them in a comprehensive manner. One of the most important reforms that have been introduced in regard to the superior officers, *viz.*, the recruitment of the European element mainly in England, was also brought into operation during the same administration.

In view of these carefully considered attempts to improve the administration of the Department, the Government of India are unable to endorse the opinion, expressed in paragraph 27 of the Report, that the efficiency of the police has been sacrificed to financial considerations. Of the measures now advocated by the Commission many of the most important had already been accepted in principle, and considerable progress had been made in bringing them into operation. If it has now been found possible to deal also with the pay and grading of the European officers, the administrative organization of the force, the railway police, the river police, and the important questions of criminal investigation and intelligence, this is because the investigation lately undertaken has exposed to view a wider area of practicable and necessary reform.

Popular opinion regarding the Police.

4. The second Chapter entitled "Popular opinion regarding the Police and their work" is a conspicuous instance of the candour which is a notable characteristic of the Report. The Commission begin by quoting the late Sir John Woodburn's opinion that the investigating staff (sub-inspectors and head constables) is "dishonest and tyrannical." In this opinion they "emphatically record their full concurrence." The five paragraphs that follow develop the general proposition, that the police are dishonest and tyrannical, into a number of particular charges against all grades of the native service. It is shown how constables extort money when making enquiries on beat, when investigating cases, and by arresting respectable people for committing nuisances; how head constables and sub-inspectors can and frequently do levy fees for all acts done in their official capacity; how every investigation yields a rich harvest to the police officer conducting it, more especially if it relates to valuable property like the alluvial lands on the great rivers of Bengal, where the shifting of the stream is constantly bringing titles into dispute; how complainants, witnesses, and accused are bullied into saying what the police wish them to say, and how an enquiry into a case results in the harassment and annoyance of all the decent people in the village. Even the inspectors are only "less dishonest than the grades below," and their reputation is such that respectable parents are unwilling to allow their sons to accept direct appointments to that rank. As regards the European superintendents the Commission observe that they are, "with the rarest exceptions, upright men beyond the influence of corruption." But they are described as having in many cases an imperfect acquaintance with the vernacular, as being out of touch with the people, especially with the respectable classes, as paying insufficient regard to public opinion, and as failing to realize the importance of their own duties.

5. The picture is painted in vivid colours, but in examining it certain considerations should be borne in mind. In the first place, it must be remembered that Chapter II is mainly a descriptive summary of the evidence given before the Commission; that it purports to present, as is indicated by the heading given to the chapter, a concise view of "popular opinion" and not to express a critical appreciation of the grounds of that opinion; and that in putting themselves in the place of the witnesses who addressed them, and entering into their point of view, the Commission have conveyed a general impression which needs qualification in the light of the remarks recorded in paragraph 30 and of the final judgment pronounced in the closing paragraph of the Report. In the former passage, after observing that their object has

been "to give an account of the reputation of the police force and of the feelings of the people towards them," the Commission go on to admit that the police do as a rule desire to discover and bring to justice the persons really guilty; that the removal of a police station is generally opposed by its immediate neighbours; that there has been some improvement in the department; that the picture of inefficiency and corruption placed before them by many of the witnesses is not one of universal experience; and that the failings which have been described are due partly to the attitude and tendencies of the people themselves, and partly to the low pay and poor prospects of the members of the force. In the latter place, where conclusions only are stated and no descriptive matter intervenes, a careful distinction is drawn between the statement of fact that the police is far from efficient, that it is badly organized and supervised, and that it has failed to secure the confidence of the people; and the statement of popular opinion that it is "*generally regarded* as corrupt and oppressive." It is true that in the body of Chapter II the two points of view are not always clearly discriminated. The Commission begin by quoting the opinions of others; but where they agree with these, they insensibly glide into a corroboration of them which is hardly distinguishable from an independent and personal verdict. It appears to the Government of India, however, that the chapter, as a whole, should be read in the light which the foregoing observations throw upon it.

6. There are other considerations deserving of attention. In estimating the validity of the charges brought against the native members of the force, it should not be forgotten that the department is to a great extent untouched by the influence of English education and of the English traditions that accompany it, which have done so much to raise the standard and elevate the tone of the Revenue and Judicial services. Its traditions are native, and, it may be added, so are the traditional beliefs regarding it. If an ideal police could be called into existence to-morrow, it would be regarded as corrupt until it had lived down its popular reputation. So it is with individuals: the honest sub-inspector is likely to be suspected only of being more astute than his dishonest colleague. As to the European officers, many of them are admirable servants of Government, and even in cases where the disparaging remarks of the Commission may be held to apply, it may be pointed out that their deficiencies have been due in the main to the careless fashion in which young men were appointed before the present system of recruitment was introduced. The strictures upon the quality of the officers now in the Police service relate, indeed, almost entirely to those who entered it before the introduction of that system, and therefore are not required in order to enforce the Commission's argument for a reform which had already been carried out by Lord Lansdowne's Government. Nor do they admit of universal or even general application. With many of the older generation of Indian police officers an intimate knowledge of the country and the people, combined with great activity in the discharge of their duties, made up for any shortcomings in the matter of mere book knowledge; while some have attained to conspicuous success as practical administrators. In the case of both Natives and Europeans the prospects of reform have been constantly deferred by the low scale of pay in relation to the laborious character of the work, and the physical energy, mental alertness, readiness of resource, and attention to minute details which its proper performance demands.

7. It may further be observed that even if each separate statement in the chapter is regarded as true, true statements may be so combined as to form an exaggerated picture; and this particular picture, even if read subject to the qualifications of paragraph 30, appears to the Government of India to convey an impression the acceptance of which would not be fair to the Indian police force as a whole. Each statement is doubtless true sometimes, in some places, of some people, and in some cases; perhaps often, in many places, of many people, and in many cases; but not (as is implied) almost always, of almost all people, and in almost all cases. Above all, while each individual malpractice which is described does undoubtedly exist, all of them do not exist in that combination in which Chapter II presents them. By picking out and massing together all the separate blots which at various times disfigure police work in India, the Commission have produced a picture which would, in the opinion of the Governor General in Council, give to any outside observer a somewhat over-coloured idea of the ordinary conduct of a police inquiry or of

the habitual behaviour of the police, at any rate in the majority of Indian Provinces. It seems to him that the Commission have perhaps hardly made sufficient allowance for the tendency of the Indian witness to exaggerate, especially when he has a genuine grievance. Nor have they sufficiently borne in mind that much of what is called corruption is little more than a highly developed form of that system of paying expedition money which is not unknown in Europe. It must also be remembered that the giving and taking of money, whether mere gratuities or something more serious, is still traditional among the Indian people, and quite as much so among the givers as among the takers; and is objected to only when it exceeds certain recognized limits, and becomes injurious and excessive. Where the materials are inferior and the standard of personal conduct is low, the quality of the work done is bound to reflect the character of the agency employed. The subordinate police officer is worse than the similarly placed subordinate in many other Departments mainly in so far as his power and opportunities are greater.

8. But whatever view may be taken of the subject-matter of this chapter, whether it be regarded as a summary of popular opinion or as a deliberate expression of conclusions arrived at, the Governor General in Council has no hesitation in giving publicity to the Commission's statement of the case. The agency which is exposed and censured is in the main an indigenous agency; its shortcomings are by none more freely denounced than by the inhabitants of India themselves; the picture itself brings out the difficulty of the task of governing India, arising from the nature of the instruments which it is necessary to employ; and the state of affairs now, unsatisfactory as it may be, represents an immense advance on that described in the report of the Commission which investigated the cases of police torture in Madras in 1855. Nor can the Commission be accused of any racial prejudice or partiality, since their strictures have not been confined to either nationality, and since the increase of expenditure that they advocate is in the ratio of six to one upon the Indian as compared with the English constituents of the force. As is pointed out by the Commission themselves, police administration in England was, before the reforms of Sir Robert Peel, very nearly as much open to criticism as it is now in India, if due allowance is made for the different circumstances of the two countries.

Village police.

9. Chapter III of the Report deals with the important and difficult subject of the village police. Here the Commission lay down that it is of paramount importance to develop and foster the village agencies available for police work. They go on to sketch the history of the village police in the different provinces of India and to notice the extent to which it is utilised in police administration. Thus they lead up to the specific recommendations:—

(1) that the responsibilities of the village watchmen for the performance of village police duties should be recognized and enforced in every province, and that the village watchman should be a village servant, subordinate to the village headman and not to the regular police.

(2) That the supervision and control of village headmen should be entrusted to the Collector or Deputy Commissioner and his subordinate officers.

(3) That the regular periodical attendance of village watchmen at the police station is unnecessary and undesirable.

(4) That it is expedient to relegate the trial of petty offences to village headmen and panchayats, and that, where this system does not exist, it should be cautiously and experimentally introduced.

The Government of India agree entirely with the principles enunciated by the Commission. They have invited the local Governments to undertake a careful review of the village systems of the provinces with reference to the possibility of preserving them from decay by rendering them more efficient agents in the prevention and reporting of crime. This, it would seem, may best be effected by conferring upon the village officers a defined status and powers to deal judicially with certain kinds of offences. Their dignity and authority will thus be greatly enhanced, and they will be enabled to relieve the regular criminal

courts of trivial cases. The question, however, is so closely connected with the systems of land tenures and village organization, which differ from province to province, that it will probably have to be dealt with by separate legislation for each province.

Regular police and cognate questions.

10. In the foregoing paragraphs the Government of India have given the reasons which led to the appointment of the Commission, have passed in review the general character of their report, have analysed and commented on certain passages which might give rise to misapprehension, and have stated the course of action that will be followed in respect of the reorganization of the village police. They now proceed, with the approval of the Secretary of State, to issue general orders on the proposals made by the Police Commission regarding the following subjects:—

(1) The organization, recruitment, training, and pay of the general Police force, and their relations to the superior District Officers (Chapters IV, XII, and paragraph 114 of the report).
(2) The Police of the Presidency towns and Rangoon (Chapter V, and paragraphs 94 to 105).
(3) Railway Police (Chapter V, paragraphs 106-112).
(4) River Police (Chapter V, paragraph 113).
(5) The Provincial Criminal Investigation Departments, and their relations to the Central Intelligence Department (Chapter VIII, paragraphs 165 to 174).
(6) Statistics and records (Chapter X).
(7) The strength and cost of the Police (Chapter XI).

These seven headings comprise practically the whole of the expenditure entailed by the Commission's proposals, with the exception of that involved in the question of buildings and of improved methods of prosecution. In discussing the substantive proposals of the Commission under these headings, and stating their decision on each point, the Government of India propose to follow the order of treatment adopted in the body of the report.

Duties of constables: beat system and employment on extraneous duties condemned.

11. *Para. 53.*—On the subject of the employment of constables to collect local information the Governor General in Council accepts the Commission's views. He agrees both with them and with the local Governments in condemning, as a general rule, the so-called 'beat system', under which constables are given a roving commission to make periodical visits to certain areas without being controlled by any definite instructions. At the same time he desires to leave the necessary latitude to local Governments in respect of the application of this general principle. In Burma, for example, where there are no village chaukidars, the beat system should be retained as a link between the headman and the police station, the functions of the beat constable being preventive not detective, and the rules being modified so as to render them less rigid and to guard against the constable's visit becoming an occasion for oppression. In Bombay the tracts of country on the ghâts inhabited by lawless classes, and certain areas interlaced with native territory, may require constant patrol by armed police and the retention of protective outposts of the kind referred to by the Commission in para. 57 of their report. In all provinces, again, there are places where road patrols will be required.

The further proposal that constables should not be employed on extraneous duties is universally accepted, though it is doubtful whether it can be fully applied in Bengal. In a province which at present possesses neither land revenue subordinates nor village communal officials, the police are the only agency that can be employed for various miscellaneous duties. To take a recent illustration, it is certain that without the assistance both of the regular and of the village police no census could ever have been taken in the Lower Provinces.

Constables: local recruitment approved, subject to certain exceptions.

12. *Para. 54.*—The principle of the local recruitment of constables is generally accepted. It must, however, be regarded as subject to exceptions in certain provinces, as, for example, in Bengal, where the natives of Bengal proper and most Uriyas are unfitted by physique and temperament for the duties and discipline required. In Bengal and Orissa,

therefore, it may be anticipated that a considerable stiffening of natives of Behar and Upper India will always be necessary. The same remarks apply, though in a less degree, to the Central Provinces. The matter is one in respect of which the conditions of different provinces differ greatly, and the Government of India are disposed to accept, at any rate for tracts similarly situated, the view stated by the Inspector-General of Police in the United Provinces, that although men should not ordinarily be required to serve at a great distance from their homes, yet the bulk of the district force should be composed of persons who do not belong to the district. In particular the portion of the force which is retained as an armed reserve for the purpose of securing public tranquillity must, it is evident, be drawn from those localities where the best material is to be found, and local recruitment would in this case not unfrequently fail to secure a proper standard of military efficiency.

Constables: training to be at central schools, except in Burma.

13. *Para. 55.*—All local Governments but one accept the views of the Commission as to the training of constables at central schools. The United Provinces Government objects on the grounds (1) that the prospect of being drafted to a distant school would deter many men of the best class from entering the police; (2) that a central school could not be established without increasing the line of cleavage between the armed and the unarmed branches; (3) that the Government could not find the money for the necessary buildings for a long time to come. On the other hand, the local Inspector-General approves strongly of the proposal to establish central schools, and observes that for the reasons given by the Commission there can be no effective training of constables in district reserves. The first of the objections taken by the United Provinces Government will probably be removed by the increase of pay which will reduce the disinclination of the constable to serve at a distance from his home while under training. The second is too indefinite to call for serious examination. As regards the cost of establishing the schools, the Government of India think it likely that the estimates can be sufficiently reduced under other heads to meet this item of expenditure, and that a certain number of buildings will in course of time be set free by the operation of other causes. They are not therefore disposed to admit the objections taken by the local Government. The case of Burma, on the other hand, is peculiar, and in that province, where most police recruits are married men, the Governor General in Council, following the recommendation of the Commission, agrees to the retention of the system of district training as being better suited to the characteristic usages of the people.

Constables: minimum pay to be fixed by local Government, with special allowances in particular localities.

14. *Para. 56.*—The recommendations of the Commission relating to constables are among the most important from the financial point of view, since in their original form they involve an increased expenditure of 44 lakhs, of which 24 lakhs is on account of enhanced pay. Even as since modified the increase under the head of unmounted constables costs R33,39,826, of which R19,96,846 represents increased pay, and R13,42,880 increased numbers. This increase of strength is required, not only to provide a sufficient reserve for ordinary duties, but also to guarantee the tranquillity of the country in the event of military operations on or beyond the frontier occupying the bulk of the troops now cantoned throughout India. The provision of additional men is therefore a matter of high importance, both military and civil, and the Government of India are of opinion that it should take precedence, in combination with the general increase in constables' pay, in the application of such funds as may be available for improving the police system. As regards initial pay, the Commission propose a minimum of R8 in India, or R12 in Burma, with local allowances where the minimum is deemed too low. Five local Governments accept the suggestion. The Madras Government considered, when the question was first referred to them, that R7 would be sufficient if local allowances of R2 were given in districts where recruitment is difficult. They have since represented that the inadequacy of R7 as the minimum pay of a police constable is daily becoming more apparent, and not only hampers recruitment but prevents the retention of suitable men in the force. For these

reasons, which they enforce by specific instances, they now express their concurrence in the recommendations of the Commission. The Bengal Government, while maintaining that the Commission were right in fixing R8 as the minimum pay, is prepared for the present to accept a minimum of R7 in certain districts where the standard of living is admittedly low. The United Provinces Government suggests that an initial pay of R7, rising after three years to R8, and after five years more to R9, will be sufficient. In view of the variety which exists throughout India in local conditions as to the cost of living and the wages required to attract a suitable class of men, the Government of India, while agreeing that a good case has been made out for raising the minimum pay (though not entirely for the reasons which have been stated by the Commission), think it unnecessary to insist on absolute uniformity in this respect, and have therefore decided that those local Governments who consider that a minimum of R7 is sufficient for constables should be allowed to retain that limit, and that a minimum of R8 should not be prescribed for general adoption. Even where the initial pay is not raised the position of a constable will be greatly improved by the abolition of deductions from pay and the concession of local allowances in special tracts.

Constables: to receive increments of R1 after 3, 10 and 17 years' approved service.

15. The Commission propose that a constable should receive an increment of R1 after three years' service, and again on the completion of eight and fifteen years' service. On this point, while the principle advocated by the Commission is generally accepted, there is some difference of opinion among local Governments as to the precise method in which it should be applied. The Madras Government propose an increment of R1 at five years, ten years and seventeen years' service; the Bombay Government would give two increments only, the first at five years and the second at ten years; the Punjab Government suggests intervals of five, twelve and twenty years; the Chief Commissioner of the Central Provinces would give two increments only, at any rate until the lowest grade of head constable on R12 has been abolished; the Chief Commissioner of Coorg would give a minimum pay of R9 and an increment of R1 after three and four years respectively. By way of compromise among these various opinions the Government of India have decided that three increments of R1 each should be given after three, ten, and seventeen years' approved service. It is important that the first increment should accrue at an early stage in order to remove the temptation to resign prematurely, and that the final increment should not come too late to induce a man to serve his full time and to enable him to enjoy the higher pay for a reasonable period before he takes his pension. When the prospects of the service are thus improved, stress may properly be laid on the condition, indicated by the Commission, that increments should be given only to men who really deserve them, and should not be awarded by seniority as a matter of course.

Constables: to get free kits, but no good-conduct pay.

16. The Government of India accept the general opinion that the practice of making deductions from the pay of constables on account of kit and other charges should cease, and that the pay fixed should be handed over to the men in full. This necessary reform was contemplated by Lord Lansdowne's Government as long ago as 1890, when they suggested to all local Governments, except Madras, that, if possible, no constable should receive less pay than R7 net. They also agree in thinking that if increments are given on the scale and in the manner now sanctioned there will be no necessity for maintaining the existing system of good-conduct pay.

Constables: to get local allowances in special tracts.

17. The Government of India also agree with the local Governments in accepting the Commission's view that local allowances should be given in special tracts where the provincial minimum pay would be too low. This will meet the difficulties of recruitment that have been experienced in parts of Madras, the Central Provinces, and Burma.

Constables: to get two annas a day when deputed beyond inspector's circle.

18. The Commission propose that when a constable is sent on duty to any considerable distance beyond the limits of the jurisdiction of the station he should be granted an allowance of two annas a day. The Government of India regard this

proposal as too indefinite, though the rate suggested is fair, and they have decided to restrict its application by declaring a constable's jurisdiction for the purpose of article 1039, Civil Service Regulations, to be coterminous with the limits of the inspector's circle. The allowance will be two annas a day in India, and four annas in Burma.

Head constables: pay to be R15, R17-8, and R20.

19. *Para. 57.*—All Governments, except the United Provinces, agree with the Commission's proposal to fix the pay of head constables at R15, R20 and R25, except in Burma where the rates should be R5 higher. As these officers will almost invariably be promoted constables, the United Provinces Government suggests that it will for some time suffice to maintain the three grades now in existence, and to raise the pay of each by R2. The Government of India agree with the Commission that head constables should not be put in charge of police-stations, or employed, except in unavoidable emergencies, as investigating officers; and that they should exercise subordinate authority over a number of constables, or should be employed on clerical work. Seeing that their responsibilities will thus be greatly reduced, and that a certain proportion of them will have a chance of rising to be sub-inspectors, their rates of pay may properly be fixed at R15, R17-8 and R20. The last figure is the maximum pay of a non-commissioned officer of the Indian Army. This will effect a reduction of rather more than four lakhs in the increased cost (estimated by the Commission at R8,81,000) of the proposals under this head.

Sub-inspectors: recruitment to be direct as far as possible; a certain proportion to be promoted head constables.

20. *Para. 58.*—The next question relates to the recruitment of sub-inspectors, who will be in charge of police stations, and will be responsible for the investigation of cases throughout the country. This is perhaps the most important class of officers in the whole force, and on it the largest amount of additional expenditure will be incurred, the number being increased from 5,500 to 9,900, and the cost from R33,39,000 to R78,65,000. The Commission propose that sub-inspectors should be recruited direct between the ages of twenty-one and twenty-five; that their educational standard should not be lower than the matriculation or the school final examination; and that promotions from the class of head constable should be limited to fifteen per cent. of the vacancies. The opinions of local Governments are generally in accord with these views. The Bengal Government considers that the educational test should vary in different parts of the province. The United Provinces Government observes that in the present state of education it is not possible to insist on the qualifications suggested by the Commission without excluding the most desirable candidates. The Chief Commissioner of the Central Provinces suggests that half of the sub-inspectors who are directly appointed should be selected by competition among men nominated by magistrates of districts. This suggestion is not in accordance with accepted educational policy and cannot be adopted. The Government of India admit the general principle that sub-inspectors should, as far as possible, be recruited direct, and that a maximum proportion of appointments should be fixed for each province for promotion to this class from that of head constables. In view, however, of the great difference between provinces and parts of provinces in respect of education, it seems to the Governor General in Council that uniformity in this matter is not attainable, and that the local Government should fix the highest qualifications it thinks suitable, reporting to the Government of India, for confirmation, the standard adopted. As regards the maximum proportion of appointments to be filled by the promotion of head constables, the Bombay Government recommends twenty-five per cent. and the Punjab twenty per cent., to be reduced in each case gradually to fifteen per cent. The Chief Commissioner of the Central Provinces would leave the matter to the discretion of local Governments, and observes that he himself would give preference to those who possessing the requisite educational qualifications, have entered as head constables or even as constables and have worked their way up. On the other hand, the Chief Commissioner of the North-West Frontier Province would fix the maximum for promotions from the lower rank at not less than sixty-six per cent. In view of the diversity of local conditions, the Government of India doubt whether

it would be feasible, even in the larger provinces, to insist upon a uniform standard, and they therefore propose to determine the proportion for each province separately, on a consideration of all the circumstances, in communication with the local Government concerned.

Sub-inspectors: to be trained in central schools.

21. *Para. 59.*—The Commission propose that all sub-inspectors should be trained in a central school, and should then undergo a probationary year of practical training. This plan has generally commended itself to local Governments, and is approved by the Government of India.

Sub-inspectors: pay R50 to R100 in five grades except in Burma.

22. *Para. 60.*—The Commission recommend that the pay of sub-inspectors should be fixed at R50, rising to R80 in four grades. The Governments of Madras, the Punjab, the Central Provinces and Assam agree to this proposal; the Bombay Government are willing to accept it, but would prefer to make the minimum salary R60 and the maximum R125; the Bengal Government is inclined to add a grade on R100, which would include 100 out of the 474 appointments in the R80 grade; while the United Provinces Government considers the proposals needlessly liberal and would retain the existing grading, raising the pay R10 all round. In view of this difference of opinion the Government of India consider it unnecessary to insist upon the same scale everywhere. The guiding principle is that the status of sub-inspectors should be placed on a par with that of naib-tahsildars, or corresponding officers, on the revenue side of the administration; and, subject to this condition the Government of India will now proceed to fix the pay of sub-inspectors for each province in communication with the local Government or Administration concerned. For this purpose the Governor General in Council has decided to lay down as a maximum standard a scale of pay consisting of five grades on R50, R60, R70, R80 and R100, the last being a small grade, comprising only five per cent. of the officers concerned. The lowest grade should also be relatively small as it will consist mainly of probationers. In respect of pay this proposal is substantially identical with that made by Lord Lansdowne's Government in 1890. The distribution among the grades will be as follows:—

1st	on R100	... ...	5 per cent.
2nd	„ 80	... ...	20 „
3rd	„ 70	... ...	25 „
4th	„ 60	... ...	34 „
5th	„ 50	... ...	16 „

In Burma circumstances are peculiar, and the Government of India accept the local Government's proposal to institute a 6th grade on R40 to be filled by men with a good vernacular education but no knowledge of English. Here exceptional treatment is justified by the fact that men with the requisite qualifications can be obtained in Burma for that rate of pay. Similarly in the case of Coorg, where, as is explained below, the pay of inspectors must be lower than elsewhere, a somewhat lower scale is necessary for sub-inspectors. The Chief Commissioner proposes rates of R40, R50 and R60, but the Governor General in Council prefers an initial pay of R50 with two other grades on R60 and R70.

While at a training school probationary sub-inspectors should receive R25 a month as proposed by the Commission. In respect of horse allowance there is some small difference of opinion, the Bombay Government proposing R20 for the Presidency proper and R15 for Sind, and the United Provinces Government suggesting R10. The local Governments will be empowered to fix the horse allowance up to a maximum of R15. The proposal to give an advance for the purchase of uniform, horse, etc., is generally accepted by local Governments and is approved by the Government of India.

Inspectors: usually to be selected from among sub-inspectors; not more than 10 per cent. to be appointed direct.

23. *Para. 61.*—The next question for determination relates to the recruitment and duties of inspectors of police. The Commission propose that inspectors should be selected from among sub-inspectors, but that Government should

reserve the power to appoint direct a certain number, not exceeding twenty per cent. Local Governments generally agree with this view. The Bombay Government would appoint only five per cent. direct; the Chief Commissioner of the Central Provinces would limit outside appointments to ten per cent; and the United Provinces Government would lay down no hard-and-fast rules on the subject. The Chief Commissioner of Assam, on the other hand, lays stress on the effect of educational influences in raising the tone of the public service in India, and would therefore reserve one-third of the vacancies for direct appointment. The object in view will, however, equally be attained under the present scheme by means of the higher educational qualifications required from sub-inspectors; while it is obvious that the efficiency of the force would be liable to be impaired if so large a proportion of these important posts were reserved for young men with no previous experience of police work. The Government of India consider that the rule should be that inspectors should ordinarily be appointed by promotion from among sub-inspectors, but that direct appointment should be permitted up to a maximum of ten per cent. of vacancies. The duties of inspectors will be to hold charge of circles comprising several police stations, or a large town; and within these they will exercise general supervision and should be ready to assist in investigations. They will, in short, be responsible to the superintendent for all police work in their circle.

Inspectors: pay R150 to R200 in three grades, with a few special appointments on R250.

24. *Para. 62.*—The Commission propose that the pay of inspectors should range from R150 to R200 in three grades, a few special appointments on R250 being reserved for good officers who are unfit for further promotion. The balance of opinion among local Governments is in favour of these views. The Madras Government, however, recommend a scale of pay from R110 to R250 in four grades, in order to reduce the interval between the pay of a first grade sub-inspector and the lowest grade of inspector, and to make the scale approach more closely to that of tahsildars. The United Provinces Government divides inspectors into the three classes of circle, court, and reserve inspectors, and suggests a somewhat more liberal scale of pay for the two latter classes. It further proposes to abolish all allowances with the exception of the allowance of R25 a month granted to the kotwals of six large cities. The Madras suggestion that the pay of the lowest grade of inspectors should be R110 does not commend itself to the Government of India in view of the facts that in 1890 Lord Lansdowne's Government considered that the minimum pay for inspectors all over India ought to be R150, and that the decision to fix the maximum pay of a sub-inspector at R100 will reduce the interval to which the Madras Government take exception. The proposals of the Commission regarding the pay of inspectors are based upon the view that the duties and responsibilities of these officers in police matters are analogous to those of tahsildars in respect of revenue business, and that unless the pay of the two departments is so far assimilated as to attract much the same kind of men it will be impossible to secure suitable candidates for the police. In the case of sub-inspectors the principle of equalising, so far as may be, the prospects of police and revenue officers, has already been accepted by the Government of India, and they have decided also to apply it to the grade of inspectors, which will be recruited chiefly by promotion from among station-house officers. They accordingly sanction the Commission's recommendation that the scale of pay should run from R150 to R200 in three grades, with a few special appointments on R250. An exception should be made in the case of Coorg, where tahsildars and subordinate magistrates receive only R100, R125, and R150, and inspectors of police should be paid on the same scale. The local allowances to kotwals in a few large cities in the United Provinces will be retained by reason of the special status and obligations of these officers. As regards travelling allowances the Government of India have decided to grant to circle inspectors a daily allowance of R1 when absent from head-quarters, and to sanction fixed horse or conveyance allowances for inspectors in charge of towns and prosecuting and reserve inspectors.

25. The proposals of the Commission on the important subject of the recruitment and training of the European officers of the Police are contained in paragraphs 63 and 64 of the report and are summarised in Chapter XII as follows:—

European officers: method of recruitment.

(1) That the recruitment of the European service should be by competitive examination in England, on the same conditions as at present, except that the age limit for candidates should be 18 to 20.

(2) That successful candidates should be required to undergo a two years' course of training at an English residential university where there is a Board of Indian studies, each candidate receiving an allowance during this period of £100 a year; and that the course of study should include criminal law and practice, taking of notes of cases in the criminal courts, an Indian vernacular, Indian history, geography and ethnology, and riding. Probationers should also be required to join a volunteer corps and become efficient.

(3) That in addition to this probationary training in England each Assistant Superintendent should, on arrival in India, be attached for one session to the provincial training school.

26. Concerning the expediency of recruiting the European branch of the service solely by competition in England, and thus debarring from it the European born in India, there is some difference of opinion among the local Governments consulted. The Madras Government report that on the only three occasions when candidates for the police were selected locally, all of them had received their education in England; and that the chief result of local recruitment hitherto has been to admit young men educated in England who came out to India because they had no hope of entering the service by competition at home. They observe that Europeans born in India are statutory natives, and that, as such, they would be eligible for the provincial service, and would have a chance of becoming superintendents by promotion. The Bombay Government are emphatically in favour of recruitment by competitive examination in England, and would not go further in the direction of local recruitment than to provide that Europeans may be appointed in India with the sanction of the Governor General in Council. The Bengal Government is strongly opposed to recruitment in this country for the Indian as distinguished from the provincial police service. If this view is not accepted, the Lieutenant-Governor recommends that the number of vacancies filled in India should be as few as possible and that no officer should be recruited in this country who has been educated in England. The United Provinces Government dwells upon the increased facilities for obtaining a cheap education in England and the tendency of Anglo-Indian parents at the present day to send their sons home, which it considers not likely to be checked by any improvement of European schools in India. On the other hand, the Lieutenant-Governor of the Punjab remarks that he knows from personal experience that nomination in India, though it has given the service some of the worst, has also produced some of the best police-officers. He would therefore recruit annually for one appointment in India, provided that a suitable candidate is forthcoming. The Lieutenant-Governor of Burma says that he has had no experience of Anglo-Indians enlisted by competition in India, but on general grounds he thinks that a limited number of youths of this class should be recruited in India by nomination followed either by a qualifying examination or by competition. For Burma he would prefer nomination without competition. The Chief Commissioner of Assam would reserve a certain number of appointments for competition in India among boys nominated by headmasters of Anglo-Indian schools. The Chief Commissioners of Coorg and the North-West Frontier Province are also in favour of making some direct appointments in India.

Views of local Governments.

27. The question turns upon the individual capacity of a few members of a large and not altogether homogeneous community for the discharge of duties demanding certain qualifications which the education and surroundings of the class to which they belong do not ordinarily tend to produce. The factors of

Conclusions of Secretary of State.

problem are in themselves obscure, and the divergence of views on the part of competent authorities points to the difficulty of arriving at any certain conclusion. The Secretary of State is strongly impressed with the expediency, urged upon him by officers of long and recent experience in India, of keeping open the higher branches of the Police to that class of Europeans whose knowledge of the people, their language, and their ways has in the past given to the service some of its best and most skilled officers. It seems to him probable that if domiciled Europeans are compelled by a change in the rules to send their sons who aspire to Police employment to England for their education, the result will be the loss of that intimate knowledge of native habits and modes of thought, which has hitherto distinguished police officers drawn from this class. The Secretary of State also feels very strongly that a decision which closed the superior service (except in the provincial branch) to a class which has hitherto been among the most successful in it would be greatly and not unjustifiably resented. He is unable to admit that for police purposes the locally educated European must necessarily be inferior, as is suggested by the Commission in paragraph 69 of their report, and he thinks that the arguments in favour of continuing to utilise him, as he has hitherto been utilised, greatly preponderate. It has, therefore, been decided, as the best solution of the matter, to reserve to the Governor General in Council the power to make such appointments in exceptional cases on the special recommendation of a local Government in favour of an individual, and subject to the condition that the candidate put forward has attained an adequate standard of educational qualifications.

European officers: method of training.

28. While admitting the necessity for subjecting European police officers to a thorough preliminary training, both general and special, in subjects a knowledge of which will tend to produce professional efficiency, the Government of India have ultimately determined, after considering various alternative proposals, that it will not be expedient to confer this training at any of the English Universities. They recognise that there is something to be said for the view advocated by the Commission that the elements of the Indian vernaculars are acquired by Europeans most correctly from European teachers, who are accustomed to take note of linguistic difficulties, and are best qualified to explain to students those points in the structure of a vernacular language which have given themselves most trouble in acquiring it; but they see no reason why, in the training schools in India to which candidates will be sent on arrival, instruction of this kind should not be forthcoming. Indian ethnology, again, cannot be studied in Europe with the fulness with which it can be studied in India, where the necessary illustrations are at hand; and valuable as a course of reporting cases in Court may be in teaching the elements of procedure in police cases, there is so much difference between Indian and English criminal practice that the Government of India cannot regard this part of the proposed training as essential.

29. For these reasons the Government of India are of opinion that the training of probationary Assistant Superintendents must be carried out in India, that they should proceed to this country as soon as they have been pronounced fit for service and have passed in riding, and that they should remain at a training school in India for not less than eighteen months. This is the view taken by all local Governments, with the exception of the Chief Commissioner of Assam, who proposes to place probationers for two years under selected district superintendents, and the Chief Commissioner of the North-West Frontier Province, who would give eighteen months' training partly at provincial head-quarters and partly at a police-station and at a district head-quarters. The necessary arrangements will be made in consultation with local Governments for the course of study to be pursued, under well qualified teachers, at these schools which the Governor General in Council regards as of the utmost importance to the efficiency of the Indian Police service. He is disposed to agree with the opinion expressed by some authorities that they should not be located at Presidency towns.

Assistant Superintendents: pay R300, R400 and R500.

30. *Para.* 65.—All Governments, except the United Provinces, accept the proposals of the Commission to fix the pay of assistant superintendents

at R300, R400 and R500 in three grades. In view of improved prospects and easier pension conditions the United Provinces Government thinks it unnecessary to raise the pay of the first grade beyond R450. It desires also to retain the local allowance of R100 now attached to the charge of the subdivision of Lalitpur, to give similar allowances for Kassia and Karwi, and to grant an allowance of R50 on account of dearness of living in six stations. The Government of India adopt the Commission's proposals as to rates of pay. With regard to the further opinion that no local allowances should be granted, on the general ground that these can no longer be justified when the pay and prospects of the service have been materially improved, the Governor General in Council will leave it open to local Governments to propose the retention of such allowances in places where living is exceptionally dear.

District Superintendents: pay R700, R800, R900, R1,000, and 1,200.

31. As regards the pay of superintendents the proposals of the Commission have been generally approved by local Governments. The Madras Government, however, suggest that the pay of the highest grade of superintendent should be fixed at R1,100. The United Provinces Government advocates a scale rising from R600 to R1,000 in addition to local allowances aggregating R9,600 a year. The Lieutenant-Governor considers a grade on R1,200 unnecessary in itself and inconsistent with the proposal which he makes regarding Deputy Inspectors-General. Nor does he think it necessary that an officer should rise at once from R500 as a first grade assistant to R700 as a fifth grade district superintendent, and he suggests the introduction of a small grade of R600 in which a man would not remain long. The Burma Government recommends that for superintendents the rates in force for executive engineers should be introduced with an improved grading and a similar system of increments for approved service. Whatever rates may be adopted for India he thinks that superintendents in Burma should get R100 and assistants R50 in excess of the Indian scale. In support of his proposal the Lieutenant-Governor refers to the case of the Forest and Public Works services, and observes that in regrading the Burma Commission the pay of 1st grade assistant commissioners was fixed at R1,000 in consideration of the high cost of living in Burma. It is true that officers of the two former services, when employed in Burma on pay not exceeding R900 or R1,000 a month, receive a local allowance of R100, and that the same concession has recently been extended to officers of the Indian Medical Service on pay not exceeding R1,000. But the reason is that these services are Imperial, that they are not recruited specially for Burma, and that it is necessary to give them some compensation for the disadvantages of serving in that province. This argument cannot, in the opinion of the Government of India, be extended to the police, and the special rates proposed could only be justified on the general ground that recruitment for the Indian police as a whole would be injuriously affected by the liability to be posted to Burma on the system of selection by rotation which obtains in the case of the Indian Civil Service. It is impossible at present to say that this would be the case, and the Governor General in Council is not prepared to entertain the Burma proposal until its necessity has been proved by experience. The Chief Commissioner of Assam, while generally accepting the recommendations of the Commission, thinks that the pay of a fifth grade superintendent might be fixed at R600. After considering carefully the views of the local Governments the Government of India have decided to accept the Commission's proposals as to the pay of District Superintendents of Police.

District Superintendents: only men fit for the most important districts to be promoted beyond R900.

32. The Bombay Government demur to the proposal that superintendents should not be promoted beyond the class of R900 if they are considered unfit to hold charge of the most important districts, on the ground that the question is a delicate one and extremely difficult to pronounce upon finally. The condition, however, is strictly analogous to that under which members of the executive branch of the provincial service receive promotion up to R400 by seniority, and reach the higher grades only by selection, and the Government of India have no hesitation in approving it.

33. *Paras. 66 and 68.*—All local Governments save one agree with the proposal of the Commission to create a Provincial Police service to be filled by natives of India called deputy superintendents, who are qualified for the existing provincial services. Their functions and their departmental status will be similar to those of assistant superintendents; they will help the superintendent in his duties of control and supervision, and will relieve him of office routine so that he may be more free to tour about his district. This new class of officers will be distributed among four grades on pay rising from R250 to R500. The United Provinces Government, however, suggests that the pay should range from R250 to R450 in five grades so as not to exceed the maximum which it proposes for assistant superintendents. As the latter suggestion has been rejected, the argument no longer holds good and the Government of India sanction the recommendation of the Commission. They observe that this proposal was cordially accepted by the Maharaja of Darbhanga failing the acceptance of the alternative put forward by him in the second part of his note of dissent. The Governor General in Council trusts that it may be found possible to secure good material for this class, on whose judicious selection will greatly depend the enlistment of the sympathies of educated Indians on the side of the police, and who will furnish the source from which Indian district superintendents may eventually be drawn.

Deputy Superintendents: to be natives of India qualified for provincial service; pay R250, R300, R400, R500.

34. *Para. 67.*—There is general agreement among local Governments that it would be inexpedient to reserve a certain fixed number of district superintendentships of police for natives of India, and the Government of India accept this view. Deputy superintendents, however, will be eligible for promotion to district charges where their fitness is fully established. When thus promoted their pay will run from R600 to R900 in four classes as proposed by the Commission.

Native District Superintendents: to be appointed when fit, but no appointments to be reserved.

35. *Para. 70.*—For Deputy Inspectors-General the Commission propose three grades of pay—R1,500, R1,750 and R2,000. In referring the question to local Governments the Government of India remarked that these rates appeared to them to be probably unnecessarily high. The Madras Government observe that Deputy Inspectors-General of Police may be taken to correspond with Conservators of Forests and Superintending Engineers of the Public Works Department. As none of these officers receive more than R1,600, they think that the pay of the three grades of Deputy Inspector-General should be R1,600, R1,400 and R1,200, and that the pay of the highest grade of district superintendents should be fixed at R1,100. The Bombay Government also refer to the Forest and Public Works Departments, but consider that, having regard to the importance of securing good men for the police, the rates proposed by the Commission are not unreasonably high. They are, however, not prepared to say that a maximum of R1,800 is not sufficient, provided the five appointments required in Bombay are graded so as to give two on R1,800, one on R1,650 and two on R1,500. The United Provinces Government thinks that the pay proposed by the Commission would put the senior Deputy Inspectors-General on a better footing than heads of departments, such as the Inspector-General of Prisons or the Sanitary Commissioner. In view of the improved prospects of pension it proposes a scale of R1,200, R1,500 and R1,800. The Burma Government also refers to the Forest and Public Works Departments, and remarks that Deputy Inspectors-General hold rank corresponding to that of Conservators and Superintending Engineers, who are graded on R1,400 to R1,600. The Lieutenant-Governor points out that in the two departments named there is approximately one prize appointment to eight other appointments, whereas in the police the proportion will be only one to twenty. At the same time he apprehends difficulty if the rates of pay in the police exceed those of corresponding appointments in other departments, and suggests that Deputy Inspectors-General should be graded at R1,400, R1,600 and R1,800.

Deputy Inspectors-General: pay R1,500 and R1,800.

The new scheme of pay proposed by the Commission for Deputy Inspectors-General appears to the Government of India to be higher than the circumstances of the case demand in view of the fact that police officers will continue to be eligible for the appointment of Inspector-General. They further apprehend that the result of adopting it would be to create dissatisfaction with the present scale of remuneration in other Indian services. In their opinion it is not probable that this dissatisfaction would be removed by considerations drawn from the general average of pay in the police. For these reasons, and also having regard to the duties which these officers will have to perform, the Governor General in Council has decided that two grades of pay on R1,500 and R1,800 will be sufficient.

36. Concurring with the local Governments the Government of India have decided that the appointment of Deputy Inspector-General should be made by selection from among superintendents, and should be regarded as the highest prize absolutely reserved for the police department. They also agree with the Commission and with the local Governments in thinking that Deputy Inspectors-General of Police should be eligible for an additional pension of R1,000 a year.

Deputy Inspectors-General: to be eligible for additional pension of R1,000.

37. The proposal made at the end of paragraph 70 of the report to introduce a system of family pensions seems to the Government of India to have been insufficiently considered. The Commission have not referred to the existence of a provident fund nor to the fact that police-officers may subscribe to the Uncovenanted Service Family Pension Fund; and the recommendation involves the extension to a number of other services of a general principle which has at present been applied only to the Army and the Indian Civil Service. As at present advised therefore the Government of India do not intend to proceed further in the matter.

38. *Para. 71.*—For the appointment of Inspector-General the Commission propose a pay of R2,500—100—3,000 in the larger provinces; a local allowance of R250 a month in Assam and the Central Provinces; and in the North-West Frontier Province the pay of a first class Deputy Inspector-General, R2,000 a month. All local Governments agree except Bombay and Assam. The former remark that the pay of a second grade Commissioner is R3,000 and they propose that when the appointment is held by a civilian it should be graded as a Commissionership and the salary fixed at R3,000. But it is evidently undesirable to make exceptions in particular provinces to the general scale; and the Commission's proposal really secures all that is needed. By the time a district magistrate selected as Inspector-General has become eligible for promotion to a Commissionership he will probably have attained the maximum pay of his rank, and it is not intended that an officer should enter the Inspector-Generalship when he has already become a Commissioner, but merely that, having taken the appointment as a magistrate, he should have no pecuniary inducement to leave it when promoted to the charge of a division. The object which the Bombay Government have in view—the retention of an Inspector-General for a substantial time—will thus be attained; and the Government of India are unable to accept their modification of the Commission's proposal.

Inspector-General: pay in larger provinces R2,500—100—3,000; in Central Provinces local allowance of R450 subject to maximum of R2,500; in Assam R2,250.

In view of the small size of the province and of the fact that the Inspector-General of Police has been relieved of excise work, the Chief Commissioner of Assam is not sure that an allowance of R250 in addition to the officer's pay as a member of the Commission is needed. If no material change is made in the extent of that province it seems to the Government of India sufficient that the maximum salary should be R2,250 a month. The Chief Commissioner of the Central Provinces has not referred to the proposals of the Commission. Since the addition of Berar the pay of the Inspector-General has been increased by a local allowance sufficient to bring his emoluments up to those of a first grade deputy commissioner, *viz.*, R2,250 a month. The Government of India think, however, that in the Central Provinces (as in other provinces except Assam) the maximum pay should be equivalent to that of the lowest grade of Commissioner. They have decided, therefore, that the Inspector-General of the

Central Provinces should be given the pay of his rank, *plus* an allowance of R450, subject to a maximum of R2,500.

The Commission recommend that the appointment of Inspector-General should for the present ordinarily be held by a selected district magistrate, but that in exceptional cases police officers may also be eligible. The appointment is one of such importance that the Government of India deem it undesirable to make any announcement on this subject which would tie the hands of the Government in future, and they would leave to local Governments full discretion to fill the post either from the Indian Civil Service or from the Police as may seem most expedient. For the reasons stated by the Commission the Inspector-General should not be a Secretary to Government, but he should have free access to the head of the local Government and should communicate unofficially with the secretariat.

Armed reserves: history of question.

39. In paragraphs 72 to 77 of their report the Commission deal with the subject of the armed police reserves and the military police in British India. These forces must be organized in such a manner as to enable them to deal promptly and effectually with ordinary tumults and local disturbances without the aid of the military arm, and also to render effective help in maintaining internal security in the event of a general mobilization of the field army. In view of the importance of the subject the Government of India deem it advisable to refer in some detail to the past discussions relating to it.

In 1886 certain religious disturbances in Northern India led Lord Dufferin's Government to consider the question of police reserves. In addressing local Governments on the subject they called attention to the principles laid down by the Police Commission of 1860 and recognized on subsequent occasions, *viz.*:—

(i) that the functions of a civil police were to protect the community against all local criminal classes and to put down all riots and local disturbances;

(ii) that they should be so far drilled and disciplined as to enable them to deal with large bodies of non-military men;

(iii) that they should only carry arms where there is a chance of their often having to deal with armed or desperate men, or when employed on duties the nature of which required them to be armed;

(iv) that the strength of the force should be no greater than is needed for purely police purposes, a reserve being kept at some head-quarters to be available against sudden local outbreaks.

After considering the replies of local Governments Lord Lansdowne's Government decided in March 1889 (i) that the principles laid down in 1860 should be strictly adhered to, and that as far as possible the arrangements then proposed should be preserved or restored as the case might be; (ii) that a sufficient reserve should be maintained, if possible, in every district, but at all events at convenient centres, to put down all riots and local disturbances, and ready, or capable of being concentrated, for extraordinary emergencies; (iii) that the reserves should form part of the district force, and should not be relieved of all escort duty; (iv) that all recruits should, as far as possible, pass through the reserve, and be capable of serving with it as occasion might require; (v) that Snider rifles should only be given to special reserves employed as military police or against dacoits; that the ordinary reserves did not require rifles, but ought to have such arms as would enable them to deal effectively with large bodies of rioters at close quarters; and that a suitable weapon for this purpose would be a breech-loading smooth-bore carbine to fire ball or buckshot.

40. The principles adopted by the Government of India in 1889 for the organization of the reserves have not been modified by any subsequent orders. The system has not, however, been developed in all provinces on the lines intended, and in Bombay and the United Provinces the force has been divided into armed and unarmed branches. The Police Commission condemn this arrangement on the ground that it either imposes a heavy strain on the armed branch, or leads

to an unnecessarily extravagant scale of establishment, and recommend a reversion to the plan approved by the Government of India in 1889, under which all the members of the force are to be taught the use of arms and instructed in drill. The Commission further propose that there should be at the head-quarters of each district, or perhaps, where the districts are small, at convenient centres in groups of districts, a body of armed police called the head-quarters force, available for the performance of all guard, orderly and escort duties at head-quarters, including the supply of escorts to bring in treasure and sometimes prisoners from sub-divisional stations, and that a certain proportion of this force, which might ordinarily be fixed at 25 constables and 2 head constables, should be kept in reserve, ready for despatch in any direction at a moment's notice. The proposal is not, perhaps, altogether clear, and might be interpreted as meaning that the whole head-quarters forces of more than one district might be collected at a single head-quarters. The Government of India understand the intention to be, that only the portions of these forces to be kept in reserve for despatch on emergencies should be so collected. The Commission consider that the charge of this head-quarters reserve should be given to a European inspector assisted, where it is a large one, by one or more European sergeants, and that through it all members of the force should periodically pass for courses of training of suitable duration.

Proposals of Commission.

41. After careful consideration of the subject the Government of India have now decided, (i) to approve the system of reserves proposed by the Police Commission for Madras, Bengal, the Punjab, Burma, the Central Provinces and Assam; (ii) to allow the Bombay and United Provinces Governments to retain the existing division of the force into armed and unarmed branches, at the same time expressing preference for the system advocated by the Commission and urging its adoption as opportunity offers; (iii) to maintain the military police in Assam, Burma and Bengal, and in the two former provinces to look to this branch only of the police force for the maintenance of order in times of emergency; and (iv) to arm the force ordinarily with bored-out Martinis, the rifles now in its hands being retained and their number increased temporarily in cases of necessity. The Governor General in Council believes that these arrangements will be sufficient to hold the country in a time of emergency without in any way interfering with the due performance by the district police of the normal duties entrusted to them.

Conclusions of the Government of India.

42. *Para. 78.*—The Commission admit that some force of mounted men is required, especially in large cities and in places where dacoity is rife; but in view of the expense they consider that they should not be employed unless the necessity is clearly established. In so far as mounted police are required in the presidency towns and Rangoon the subject is dealt with under the head of city police. As regards their use in mufassal areas, the Bombay Government represent strongly that it would be dangerous to diminish the force to the extent suggested by the Commission. They are prepared, however, to attempt some reduction in those districts of the presidency proper where the number of mounted police has already been reduced below ten. In Sind, where it is alleged that mounted men are the only efficient police, they deprecate any decrease at all. The United Provinces and Punjab Governments consider it impossible to reduce the existing mounted establishment, which in the former case has already been brought down to the strength recommended by the Commission. The Chief Commissioner of the Central Provinces is prepared, though reluctantly, to reduce the existing force to 4 dafadars and 46 sowars—a saving of R17,000 a year. The Government of India however are decidedly of opinion that the present strength of 5 dafadars and 95 sowars should be retained for use in pursuing dacoits and dispersing rioters. There have been serious outbreaks in Nagpur city, and there is no cavalry station nearer than Jubbulpore. In all of these cases the view of the local Government that the existing force should be maintained is accepted. There seems to have been some hesitation in carrying out the reductions in the number of mounted men which have already been effected, and the Government of India think that

Present strength of mounted police to be maintained.

in areas in which they are found to be specially useful in suppressing disturbances the local Governments should not be debarred from reconsidering the question whether the numbers have not been too much reduced.

Discipline and relations between district officers and police.

43. *Para. 81.*—The difficult question of the relations between the district magistrate and the district superintendent has not been made easier by a certain indistinctness, if not inconsistency, in the Commission's recommendations, which has presented difficulties to most of the local Governments. In para. 81 the Commission lay down the principle that the maintenance of discipline must be trusted entirely to the officers of the force. They state that in the Madras Police Act (XXIV of 1859) and the General Police Act (V of 1861) there is no mention of the district magistrate or the Commissioner in connection with the discipline of the force. The General Police Act differs from the Madras Police Act in that, while in section 7 it declares the appointment of all police-officers, other than gazetted officers to rest with the superior officers of the force and describes the punishments which can be awarded to them, in section 4 it declares the administration of the police throughout the local jurisdiction of the magistrate of the district to be under the general control and direction of such magistrate. This is one of the most vital matters affecting police administration and the Government of India propose to examine it in some detail.

Bombay Act IV of 1890.

44. The Bombay Act IV of 1890, the provisions of which were discussed at length between Lord Lansdowne's Government and the local Government, is fuller and more precise than any of the other Acts. The relations between the district magistrate and the district superintendent are defined in the following provisions:—

(1) Section 12 provides that the district superintendent shall, subject to the orders of the Inspector-General and of the magistrate of the district within their several spheres of authority, direct and regulate all matters of arms, drill, exercise, observation of persons and events, mutual relations, distribution of duties, study of laws, orders and modes of proceeding, and all matters of executive detail in the fulfilment of their duties by the police force of his district.

(2) Section 13 places the district superintendent and the police force of a district under the command and control of the magistrate, but in exercising this authority the magistrate is to be governed by such rules and orders as the Government may from time to time make, and is to be subject to the lawful orders of the Commissioner.

(3) Section 15 empowers the magistrate to require from the district superintendent reports, either general or particular, on any matter connected with crimes, the condition of the criminal classes, the prevention of disorder, the regulation of assemblies and amusements, the distribution of the police force, the utilization of auxiliary means and all other matters in furtherance of his control of the police force and the maintenance of order.

(4) Section 16 empowers the magistrate, if he observes marked incompetence, or unfitness for the locality or for his particular duties, in any officer subordinate to the district superintendent, to call on the latter to substitute another officer for any officer whom he has power to remove, and the superintendent is bound to comply with such requisition. In the case of an inspector or officer of higher grade the magistrate may communicate with the Inspector-General, who must thereon determine the measures to be taken with careful attention to the views of the magistrate, and must inform him of the orders he may issue.

Commission's views as to discipline.

45. Further, under section 29(3) the Inspector-General is given power to punish inspectors in accordance with sub-section (1) of that section, while the district superintendent may punish any officer subordinate to an inspector, and may even suspend an inspector pending the orders of the Inspector-General. The exercise of these powers is subject to such rules and orders as may be made by

Government. The district magistrate is not, under the Bombay Act, empowered to punish or dismiss any police-officer any more than he is under Act V of 1861, but by sections 12, 13, 15 and 16 of the former Act he is given large powers of control and direction, both general and specific, which extend to the discipline of the force, just as under Act V of 1861 he is given general powers of control and direction. The Government of India understand that the Commission's recommendations as to discipline are:—(i) that the magistrate should be empowered to direct the superintendent to make an inquiry into the conduct of any subordinate police-officer; (ii) that if dissatisfied with the results of any inquiry into a case of misconduct he should be at liberty to bring the matter to the notice of the Deputy Inspector-General, and, if necessary, of the Inspector-General. So far as the Governor General in Council can judge, the Commission's remarks in para. 81 are made solely with reference to the punishment of the officers of the force, power in respect of which is, under all the Acts, reserved to the Government or to the departmental officers.

Commission's views on relations of police to district magistrate not altogether distinct.

46. The observations of the Commission in para. 121 of the report are, however, somewhat indistinct. It is essential, they say, "to preserve the responsibility of the district magistrate for the general success of the criminal administration of his district, and to afford him prompt means of ensuring the obedience of the organised constabulary to his lawful orders." He must have the power, therefore, to issue to the police any orders necessary to secure the efficient discharge of their duties in the preservation of the peace or in the prevention or detection of offences. But his "intervention is not intended to be constant or detailed. It is intended to be confined to what is necessary to maintain the magistrate's control over the criminal administration of the district, and his responsibility for the maintenance of the peace, but it is not intended to extend to the administration of the police department, except where interference in that is necessary for maintaining the above control and responsibility."

In para. 122 the Commission refer to the extension in some provinces of the district magistrate's control in the matter of appointments and of that of the Commissioner and district magistrate in respect of appeals. After noticing that the different manuals go too far in subordinating the district superintendent to the magistrate the Commission proceed:—"It is true that the absolute necessity for maintaining the responsibility of the district magistrate demands that he should receive the fullest assistance from the superintendent, or that the latter should promptly carry out his orders." They add—"though he must carry out the lawful orders of the district magistrate, he is not his assistant in the sense in which an assistant collector is." Again in para. 123 they say: "the district magistrate must be kept informed of the progress of criminal administration." He is able to ensure this because (i) he receives important diaries and reports of arrests; (ii) he can collect information from the people on tour; (iii) the district superintendent must bring to his notice everything of importance in connection with crime and criminals, must discuss the work of the police with him, and must take his advice on all important matters. "The district magistrate should rarely, and only of necessity, interfere in ordinary police work or in investigations, but the discretion must be left to him as to when interference is necessary." "He should only rarely have to interfere in police work, though he certainly must have the power to interfere when necessary." Finally the Commission consider "that, in the interests of the people, the police must remain under the general control and direction of the district magistrate."

Opinions of local Governments.

47. The views of local Governments upon the questions raised in the foregoing paragraphs are by no means unanimous. The Madras Government suggest that the district magistrate should be empowered (1) to order an enquiry into the conduct of any police-officer and to make suggestions to the Inspector-General, (2) to recommend the removal of an inspector from any charge in his district, and that if the Inspector-General disagrees he should be bound to lay the case before Government. The Bombay Government merely say that the promotion of sub-inspectors should be made by the Deputy Inspector-General in consultation with the district magistrate and the superintendent. The Bengal Government, while holding that the discipline of the force should rest with

the departmental officers, suggests (1) that in cases of misconduct affecting outsiders the papers should be sent to the magistrate for information, and that it should be in his discretion to advise the superintendent or to refer the case to the Inspector-General if the superintendent does not agree with him; (2) that in other cases the magistrate should have the power to order an enquiry into the conduct of any police-officer and to bring to the notice of the Deputy Inspector-General and Inspector-General any misuse by the superintendent of his disciplinary powers: and (3) that the magistrate should have a veto on the promotion of sub-inspectors. The United Provinces Government claims full powers of control for the district magistrate, and would retain in the hands of the Commissioner the police functions which he now exercises. The Punjab Government, on the other hand, is about to modify the system under which authority over the police is shared between the Inspector-General and the Commissioner. The Burma Government deprecates the weakening of the general control of the district magistrate, and observes that the superintendent should keep him fully informed of all matters of importance affecting the police, should consult him, and should take his advice. The magistrate should not interfere in questions of petty discipline and the internal economy of the force. As to the Commissioner, Sir Hugh Barnes agrees with the concluding portion of para. 120 of the Commission's report which expresses the state of things existing in Burma. The Chief Commissioner of the Central Provinces dwells on the necessity of having one authority in the district, who will take a broader view of personal questions than the superintendent of police, and deprecates the restriction of the district magistrate and the Commissioner to advisory functions. The Chief Commissioner of Assam thinks that departmental control is less effective than that of the district authority for "the maintenance of the relations with the people upon which the value of the police so greatly depends." He suggests that any comments on the conduct of the police made by a court should be laid before the district magistrate and forwarded by him to the Inspector-General, and that the former should have the right to refer to the Government if in his opinion the action taken by the Inspector-General is not adequate. Mr. Fuller accepts the view that Commissioners should not be charged with police functions, but he would hold them responsible for bringing to the notice of the Government any serious defects or failures.

Principles suggested: as to district magistrate.

48. The Government of India have considered the whole subject carefully in the light of the correspondence which took place with the Bombay Government on the subject of Bombay Act IV of 1890. It seems to them as necessary now as it was then to maintain the principle that, since the district magistrate is and must continue to be the chief executive authority in the district, and in that capacity is responsible for the peace and good order of his charge, the police must be completely under his control and direction, and he must, subject to the usual control of the Commissioner and the Government, have unquestioned power to employ them as he thinks best for the maintenance of law and order and the detection and suppression of crime. He should not, however, interfere in matters of departmental management and discipline, except where the conduct and qualifications of a police officer affect the criminal administration of his district. Even then his power of intervention should be exercised, not by issuing direct orders, but by bringing the case to the notice of the superior officers of the police. Owing to the indistinctness of the law as it now stands some local Governments have given magistrates larger and more detailed powers than were originally contemplated, or than are necessary for the purpose of giving effect to the principle stated above. It is essential, in the view of the Government of India, that the law should now be made perfectly clear on this important subject, so as to remove all occasions for the complaint that the district magistrate's powers have been improperly extended, and the authority of the district superintendent over his own subordinates unduly reduced. It is equally essential that the supervision of the district magistrate over the action of the police should be real, and that there should be no room for doubt as to his full responsibility for the criminal administration of his district.

As to Commissioner.

49. The Governor General in Council now passes to the question of the relations between the Commissioner and the police. The principle determining the Commissioner's position and powers is that it is his duty, as the local head of the

general administration, to exercise supervision and control over the action of the district magistrates in respect of police matters. It follows from what has been said that there is no necessity for conferring on him the powers given by sections 17 to 20 of the Bombay Act. The objects of these sections can equally well be attained by executive order. Nor need he be a Deputy Inspector-General. Since the Inspector-General will in future be an Indian civilian (often of Commissioner's standing) or a picked man from the department, it need not, in the opinion of the Government of India, be anticipated that well considered views expressed by a Commissioner will be lightly disregarded. The case of the Commissioner in Sind requires special treatment. The Government of India think that he should be given the powers of a local Government for police purposes to be exercised subject to the general control of the Governor in Council.

Proposals as to law.

50. Of the detailed provisions required to give effect to these principles some will be embodied in a general Police Act for India, while others will be included in rules to be made under that Act with the sanction of the Government of India. Following the order of treatment in the Bombay Act the matters to be dealt with in the law are the following :—

(1) Inspectors and sub-inspectors should be appointed by the Inspector-General; subordinates by the district superintendent, subject in each case to any rule that the local Government may make.

(2) Matters of arms, drill, exercise, and internal discipline should be under the district superintendent.

(3) The power of punishment should be defined as in section 29 (3) of the Bombay Police Act, the list of punishments admissible being amended in accordance with the Commission's recommendations (paragraph 82 of the report) and the power of fining being struck out.

(4) The district magistrate should be empowered to direct enquiry into misconduct on the part of police officers.

(5) He should also have the powers described in sections 15 and 16 of the Bombay Act IV of 1890, and summarized in paragraph 44 above.

(6) The district magistrate should be empowered by law to issue orders as to the conduct of particular investigations.

(7) The general position of the magistrate should be defined as in section 13(1) of the Bombay Act, the words "control and direction" being substituted for "command and control" which seem to the Governor General in Council inappropriate. Effect will be given to this general principle, and exceptions made to it, by rules passed with the sanction of the Government of India.

Proposals as to rules.

51. The rules under the Act will also provide for the following points :—

(1) The Deputy Inspector-General should have the power of transferring officers within his range subject to the control of the Inspector-General.

(2) The course of appeal should be from the district superintendent to the Deputy Inspector-General, from the Deputy Inspector-General to the Inspector-General, and from the Inspector-General to Government, but only one appeal should be allowed from the original order, and there should be no appeal from the minor punishments mentioned in paragraph 53 below.

(3) The records of all serious cases of misconduct and of cases affecting the public should be submitted to the district magistrate, and he should have power to send them on, with his recommendations, through the Commissioner to the Deputy Inspector-General or Inspector-General. He should also have power to call for any papers relating to the conduct or character of a police-officer.

52. *Para. 82.*—Following the opinion of local Governments the Government of India approve of the adoption of the black mark system and the abolition of fines in favour of the forfeiture of leave. They think however that the period required to wipe out a black mark should be raised from three months to six. This matter also would be dealt with in the rules to be made under the Act.

Punishments.

53. *Para. 83.*—The Government of India agree with the Commission that there should be no appeal against an order of confinement to quarters, punishment drill, extra guard, fatigue or other duty, black mark, or forfeiture of leave. In all other cases one appeal should be allowed in the rules made under the Act.

Appeals.

54. *Para. 84.*—In this paragraph the Commission make the suggestion that police officers believed to be corrupt should be liable to be removed from the service on evidence of general repute, and endeavour to support it by reference to the treatment of habitual offenders under section 117(3) of the Code of Criminal Procedure. The analogy, however, is misleading. An habitual offender is not imprisoned on the strength of his general reputation. Evidence on that point merely leads to his being required to furnish security for good behaviour; and he is imprisoned, not because of his reputation, but because no one will stand surety for him. The Commission, however, qualify the proposal by saying that they do not recommend its adoption unless the Government are willing to extend it to other departments of public service. The Governor General in Council is unable to accept this recommendation.

Removal on ground of reputation disallowed.

55. *Para. 85.*—The Commission's proposal to remove inefficient officers from the service raises various large questions which are not confined to the police and cannot conveniently be discussed here. The Government of India propose to take them into consideration separately.

Removal for inefficiency to be considered separately.

56. *Paras. 86 and 60.*—The Commission's recommendations on the subject of promotion are—

Promotion.

(1) that superintendents should be empowered to promote officers of and below the rank of sub-inspector;

(2) that the promotion of sub-inspectors should be subject to the magistrate's veto;

(3) that inspectors and European sergeants should be promoted by the Inspector-General.

The Madras Government slightly vary these proposals by suggesting that promotion should ordinarily be made by seniority by the Deputy Inspector-General on the recommendation of the superintendent subject to the magistrate's veto. Their object is to enable the Deputy Inspector-General to redress inequalities of promotion within the districts included in his range. The Punjab Government recommends that the promotion of sub-inspectors should be by ranges, on the ground that where districts are small and the number of sub-inspectors is limited district promotion must produce either a block or an unequal flow of promotion. The Chief Commissioner of Assam is also opposed to district promotion and thinks that sub-inspectors should be on a provincial list. The Government of India are deterred from deferring to the opinions of the two dissenting local Governments by the following considerations:—

(1) if the superintendent is to exercise due authority in his district he must be given the power to reward or to pass over investigating officers;

(2) the Deputy Inspector-General cannot know the sub-inspectors of his range well enough to be able to make proper use of the power of promotion;

(3) in any case the power of transfer will rest with the Deputy Inspector-General, who will thus be enabled to redress inequalities, and to correct any tendency to make an eccentric use of the power of district promotion;

(4) the argument drawn from the analogy of naib-tahsildars overlooks the facts that these officers are less numerous than sub-inspectors and that their work admits to a far greater extent of being judged by returns.

All other local Governments accept the proposals stated at the beginning of this paragraph, and the Government of India have no hesitation in endorsing their opinions.

Service for pension: to be separately considered.

57. *Para. 87.*—The Government of India are unwilling to delay a decision upon more emergent matters by considering the difficult question of the period of service for pension. They propose therefore to deal separately with the Commission's proposals under this head.

Buildings.

58. *Para. 88.*—The Government of India accept the proposals of the Commission that quarters should be provided for sub-inspectors and officers of lower rank, and if possible for the families of such officers also; and that there should be in each province one or more standard designs for buildings.

Uniform.

59. *Para. 89.*—In the case of European officers the Government of India propose to prescribe a general uniform, and their decision regarding its details will be promulgated hereafter. They accept the views of the Commission as to the uniform of the rest of the force.

Nomenclature.

60. *Para. 90.*—The Government of India agree with the proposal made by the Commission to adopt a standard system of nomenclature in police matters throughout India.

Legislation.

61. *Para. 91.*—All local Governments, except Madras and the Central Provinces, agree with the Commission in thinking that there should be a single Police Act for the whole of India. The Madras Government give no reasons for their dissent, nor are the Government of India convinced by the views expressed by the Chief Commissioner of the Central Provinces. In their judgment the improvement of communications and the increasing intercourse between provinces afford conclusive reasons for uniform legislation on the subject of police. Such latitude as may be required for different provinces can be given by rule-making powers, but these powers should, the Government of India consider, be exercised subject to the control of the Governor General in Council. A Bill has been prepared embodying the views as to the discipline of the police and its relations to the district officers which are set forth above, and local Governments will now be consulted on the subject.

Police manual.

62. *Para. 87.*—The Government of India accept the general opinion of local Governments that the proposal to have a single police manual containing rules and instructions of general application must be put aside as impracticable.

Municipal and cantonment police.

63. *Para. 114.*—The Government of India agree with the Commission and with local Governments that municipal and cantonment police should form an integral part of the provincial force and should be under the control of the provincial authorities.

Special police forces.

64. The preceding paragraphs deal with the questions arising for determination with reference to the provincial police generally. The Government of India will now consider the case of certain special bodies of police which differ from the ordinary police in their organization and in the character of their work and therefore demand special treatment. These are the police of the three presidency towns and Rangoon, the railway police, the police required for work on large navigable rivers, and the police employed in municipalities and cantonments.

Presidency towns: status of Commissioner of Police.

65. *Paras. 94-95.*—In these paragraphs the Commission examine the history and constitution of the police forces which are maintained under the authority of Acts of the local legislatures in the three presidency towns

of Madras, Bombay and Calcutta, and in the city of Rangoon. Their views on this subject are thus stated in the summary of recommendations in Chapter XII of the report:—

(1) That the complete separation which now exists between the city and district police does not conduce to systematic co-operation between the two forces, and leaves the Inspector-General in ignorance of the police work in the most important charge in the province.

(2) That if the Commissioner of Police is placed under the Inspector-General, the former must retain much larger powers of discipline and control than are accorded to district superintendents.

(3) That the Commissioner of Police should be graded as a Deputy Inspector-General.

(4) That the office of Deputy Commissioner as now constituted should be abolished.

(5) That the present class of superintendents should be abolished, their place being taken by a small number of officers of the rank of district superintendent, who should be deputed for duty in the city.

(6) That in respect of the lower ranks, the organization should be similar to that of the district police, but that a larger proportion of Europeans is necessary.

These proposals are accepted without hesitation by the Madras and Burma Governments. The Lieutenant-Governor of Bengal found, on examining the problem of the proposed subordination of the Commissioner of Police to the Inspector-General and the amalgamation of the two forces from the point of view of the head of the province, that there was much to be said on the other side of the question. When first addressing the Government of India on the subject he put forward detailed arguments in favour of leaving the Calcutta system untouched for the present save in a few particulars which can be dealt with by executive orders, and was "very strongly of opinion that it would be inexpedient to adopt any measures which would tend to diminish the authority of the Commissioner of Police, or lower his position in the eyes of the public." Sir A. Fraser believed that the continuance of the necessary co-operation between the city and district police, which the amalgamation ought to secure, and which is said already to exist owing to the combined efforts of the present Inspector-General and the present Commissioner of Police, can be guaranteed by "a slight change in procedure which will in no way impair the Commissioner's authority or affect his prestige." At a later period, while accepting the views of the Commission as to the theoretical solution of the question and the ultimate object to be aimed at, the Lieutenant-Governor explained that he desired to avoid recourse to legislation, which would be necessary if the Commissioner's status were altered. The Bombay Government, after agreeing that the Commissioner of Police should "be graded with Deputy Inspectors-General of Police and be subject to the general orders of the Inspectors-General," proceed to express the opinion "that, except for purposes of co-ordination and co-operation with the district police, the largest local powers should, as at present, be entrusted to the Commissioner of Police within the limits of the city of Bombay." If such co-ordination and co-operation can be secured at Bombay, as the Lieutenant-Governor thinks they can at Calcutta, without impairing the present responsibility of the Commissioner, it may perhaps be concluded from these words that the Bombay Government would prefer to make no other change.

Question deferred for further consideration.

66. The question is of real importance only so far as it affects the Presidency Police of Calcutta and Bombay. The city of Madras includes a large area, much of which does not differ in character of occupation or in population from the mufassal, and it is possible that there may be little objection to the amalgamation proposed. In Rangoon the Commissioner of Police was removed from the jurisdiction of the Inspector-General only in 1899, and it may perhaps be desirable to revert to the arrangements which existed previously to that date. In Calcutta and Bombay, however, the present system has always

prevailed. These great cities, each containing a crowded population approaching a million and living in conditions unlike those of any other parts of the province, require, for their efficient police administration, officers of long special experience of those conditions, who must be accustomed to responsibility, and ought not to be checked in the exercise of it by the consciousness of subordination to a departmental superior. On the other hand, it may be urged that if the Inspector-General is a selected district magistrate, his experience would probably be confined to the very different conditions prevailing in the mufassal; that he is present in the capital for only a small part of the year and can hardly be in close touch with local feelings and habits; and that where his opinion on a question of city police administration differed from that of the Commissioner it would hardly command the authority which special knowledge confers. It may be said, moreover, that in view of the frequent presence of the local Government at the Presidency towns (and of the Government of India at Calcutta) it will always remain necessary that the Commissioner of Police should be in direct communication with head-quarters, and should not be bound to refer questions or receive instructions through the Inspector-General. Promptitude of action, full sense of responsibility, and the prestige imparted by the possession of power are, it may fairly be argued, essential for the administration of so difficult a task as the police control of great cities like Calcutta and Bombay, where European conditions prevail to an extent found nowhere else in Calcutta. It may be added that European precedents are in favour of the separate constitution of city police forces in such towns, rather than of their amalgamation with the general police. For these reasons the Government of India have determined to defer the issue of final orders on this part of the Commission's proposals in order to ascertain, in consultation with the local Governments concerned, whether the necessary unity of action with the district police cannot be attained without introducing a subordination of the Commissioner to the Inspector-General, which might on emergencies be fraught with danger, and in the daily working of police administration might interpose needless delay and weaken responsibility.

Present city superintendents to be abolished, and replaced by smaller number of district superintendents with free quarters and local allowance.

67. *Para. 96.*—The Madras, Bombay and Burma Governments accept the Commission's proposals that the present class of superintendents in the Presidency towns should be abolished and replaced by a smaller number of district superintendents, to be styled Deputy Commissioners, who should receive free quarters and a local allowance of R100 a month. The Bengal Government proposes to retain three of the present superintendents for the charge of the intelligence department, the reserve and the port, but says that if the Hugli River is made a river police district a district superintendent will be required to take charge of the port and the river. The Government of India consider this latter arrangement suitable, and they would therefore retain only two of the present superintendents on salaries of R400 and R500 respectively. One of these should be in charge of the reserve, and the other should administer the criminal investigation department under the general control of the personal assistant to the Commissioner. For the four district superintendents who will be in charge of divisions of the town, and for the fifth who will be the personal assistant, the Bengal Government proposes free quarters with a consolidated allowance of R250. The Government of India regard this proposal as unduly liberal, since the additional expense of living in Calcutta is due mainly to the high charges for house-rent, and all of these officers would be given free quarters. They would therefore fix the allowance at R100 as suggested by the Commission. This amount is considered sufficient for Rangoon, where the conditions are very similar to those of Calcutta. They accept the Bengal proposal that there should be an assistant superintendent to learn the work and to replace Deputy Commissioners on leave. This officer should receive free quarters with a consolidated allowance of R100. While the Government of India regard this reform in the character of the superior staff of the city forces as in itself most desirable for the reasons given by the Commission, they recognise that it can only be carried out gradually, and they admit that there may be difficulty at first in finding, among district superintendents drawn from the mufassal, the necessary qualifications for the charge of city police divisions. Some apprenticeship to the peculiar conditions of the Presidency towns will be needed in order to secure

efficiency of administration. This can probably best be secured by attaching several assistant superintendents of police to the office of the Commissioner, and authorising him to employ them on such duties as will qualify them to take charge of city divisions when these are formed.

City inspectors: pay R200, R250, R300 with free quarters and conveyance allowance.

68. *Para. 97.*—The Governments concerned concur generally in the Commission's proposal that inspectors should be in charge of circles consisting of several police-stations, should be recruited from the rank of sub-inspectors, should receive pay of R200, R250 and R300 in three grades, and should be given free quarters and a horse allowance of R25 or R30 a month. The Bengal Government would fix the pay at R225, R250 and R300, and Burma would make the horse allowance R30 for Europeans and R20 for natives. The Government of India accept the Commission's proposals and would give a conveyance allowance of R25 to all inspectors. They consider that none of these officers should be recruited direct. For Calcutta, the local Government proposes that there should be two inspectors to each of the four divisions of the city and the Government of India think the suggestion is a sound one; but they are unable to agree to the further proposal that each Deputy Commissioner should have an inspector on R225 with a conveyance allowance of R50 as his personal assistant. They regard this suggestion as in itself extravagant and as tending to bring about the undesirable result of converting the Deputy Commissioners into administrative officers.

City sub-inspectors: pay R75, R100 and R125 with quarters and conveyance allowance. Europeans to get R150 as deputy inspectors.

69. *Para. 97.*—The Commission propose that city police stations should be in charge of sub-inspectors, who should be recruited direct, with a considerable infusion of the European element, should be trained at the provincial school, should be paid R75, R100 and R125 in three grades, and should receive free quarters and a horse allowance of R25 or R30. All local Governments agree except Bengal, which would call these officers junior inspectors and would fix their pay at R125, R150 and R200. Admitting that a higher scale of pay may be required in Calcutta, these rates appear to the Government of India excessive, while, on the other hand, the pay proposed by the Commission is not altogether consistent with their own remark that a large proportion of the appointments should be held by Europeans. In these circumstances the Governor-General in Council has decided to modify the Commission's scheme to the extent of creating in Calcutta and Bombay a class of officers on R150 a month who will be called deputy inspectors, and will be placed in charge of those thanas and other sub-inspectors' posts where Europeans are required. The conveyance allowance of deputy and sub-inspectors will be R20.

European sergeants and constables.

70. *Para. 98.*—The next question relates to the pay of European sergeants and constables. For Madras the Commission propose R80—5—110, and for Bombay, Calcutta and Rangoon R90—5—130. The two former Governments agree with the Commission The Bengal Government suggests R110, R120 and R130, the highest grade being reserved for deserving constables who are unfit for promotion to sub-inspectors. The Burma Government would accept the Commission's proposal as to constables, but would give the one European sergeant who is required R150. The Government of India sanction the rates recommended by the Commission, which apply to both constables and sergeants. In the case of the European sergeant and constable in charge of the dock police in Calcutta the mess allowances now given will be retained.

Head constables and constables.

71. *Para. 99.*—The Madras and Bombay Governments accept the Commission's proposal that head constables should be paid on the scale of R15, R20 and R25 proposed for the district police. The Bengal Government suggests R20, R25 and R30, while Burma recommends R30, R35 and R40, remarking that the scale proposed by the Commission would be less than is given in the districts. For Calcutta, Madras and Bombay the Government of India accept the Commission's proposal which will give

slightly higher pay than has been sanctioned for head constables of the district police. They believe that if free quarters are given the cost of living for natives in Calcutta is not materially higher than elsewhere. For Rangoon they approve of R25, R30 and R35, which is R5 higher than the district scale proposed by the Commission and accepted by the local Government.

72. For constables the Commission propose in Madras R8; R9, R10 and R11, with a local allowance of R1 in each group; for Bombay R12, R13 and R14; for Calcutta R10, R11 and R12; and for Rangoon R12, R14, R16 and R18 for Indian constables, each rate being raised by R2 when Burmese are employed. The Madras, Bombay and Burma Governments accept these proposals; Bengal would give R10, R11, R12 and R13. The Government of India sanction for Madras R9, R10, R11 and R12; for Bombay R11, R12, R13 and R14: for Calcutta R10, R11, R12 and R13, and for Rangoon, where the present rates vary from R13-9-0 to R17-7-0, in the case of Indian constables R14, R15, R16 and R18, with an addition of R2 in the case of Burmese. These increments will take effect at three years, ten years, and seventeen years' service as proposed above in the case of the district police. City constables should be trained in the same manner as the district police.

Mounted police.

73. *Para. 100.*—The Commission propose that when horses are supplied and maintained by Government the pay of mounted police should be the same as for the foot police. Local Governments, with the exception of Burma, accept these recommendations and they are accordingly sanctioned. The Government of India see no reason for accepting the Burma proposal that mounted constables should receive a special allowance of R15 in the case of Europeans and R4 in the case of natives. Service of this kind is attractive in itself and involves no special expenditure.

City criminal investigation department.

74. *Para. 101.*—The views of the Commission that there should be a special criminal investigation branch in the cities, the members of which should receive a substantial local allowance, are accepted without remarks by the Madras, Bombay and Burma Governments. The Bengal Government proposes the following allowances—

Inspectors	Personal allowance R50, *plus* conveyance allowance R50.
Sub-inspectors	Personal allowance R30, *plus* conveyance allowance R30.
Head constables	Personal allowance R15.
Constables	Personal allowance R5.

The Government of India consider that the special character of the work requires picked men and that local allowances should be given in addition to the pay of rank. They would fix these at R50 for inspectors, R30 for sub-inspectors, R7 for head constables and R3 for constables. Conveyance allowance should follow the general rules on the subject already suggested. No separate finger-print bureau need be maintained in the presidency towns.

Prosecuting inspectors and sub-inspectors.

75. *Para. 102.*—The Commission observe that for the prosecution of the less important offences a staff of court or prosecuting inspectors is required, and they propose for Madras, Bombay and Rangoon two inspectors and two sub-inspectors, and for Bengal five inspectors. The Madras and Bombay Governments concur in these proposals; the Burma Government thinks two inspectors are necessary, but says nothing about sub-inspectors, while the Bengal Government has already given effect to the Commission's proposals by appointing special inspectors to prosecute cases in the presidency magistrates' courts. The Government of India sanction the proposals as thus modified. They understand that the sub-inspectors proposed by the Commission for Rangoon are not at present required.

Buildings.

76. *Para. 104.*—The Government of India agree with the Commission that in all cases quarters should be provided for the city police and that house-rent should not be granted. The question of improving the existing buildings is one for local Governments to deal with as funds are available.

77. *Para. 105.*—The observations of the Commission on the delay in the disposal of cases in the Calcutta police courts have been met by the introduction of the reforms suggested by them.

Courts.

78. *Para. 106.*—Following the unanimous opinion of the local Governments the Government of India accept as a general principle the Commission's view that the jurisdiction of the railway police forces should be coterminous with the limits of provinces. In giving effect to this principle the Governor General in Council rejects the United Provinces proposal that that Government should retain jurisdiction over the line from Delhi to Simla, and accepts the Punjab proposal that these lines should be under the local Government within whose territory they are situated. For the same reason the Chief Commissioner of the Central Provinces should have jurisdiction over the East Indian Railway from Jubbulpore to Kutni, and over the Great Indian Peninsula Railway from Jubbulpore to the Bombay boundary. It is also desirable that the Indian Midland section of the Great Indian Peninsula from Itarsi to the frontier of the United Provinces, together with the Bhopal-Ujjain and Bina-Baran branches which are partly in native states and partly in the Central Provinces, should be under the Chief Commissioner.

Railway police: jurisdiction to be coterminous with provinces.

The Government of India have decided, however, to admit the following exceptions to the general rule:—

(*i*) The North-West Frontier Province railways will be under the Punjab Government.

(*ii*) The Agra-Delhi chord line, which runs through portions of both the Punjab and the United Provinces, will be under the latter Government

(*iii*) The Quetta Section of the North-Western Railway will be under the Bombay Government.

(*iv*) The Eastern Bengal State Railway extension to Dhubri and eventually to Gauhati will be under the Bengal Government.

(*v*) The Assam-Bengal Railway from Chittagong to the Assam border will be under the Assam Government.

They also think that the Rajputana-Malwa system, except the Rewari-Bhatinda section which lies wholly in the Punjab, should be under one officer subordinate to the Agent to the Governor General in Rajputana, within whose jurisdiction the bulk of the line is situated. The officer should be selected from the United Provinces police and should have his head-quarters at Ajmer.

79. *Para. 107.*—The Government of India agree with the Commission and local Governments in rejecting the suggestion that the superintendent of railway police should be a member of the railway staff.

Superintendent not to be a railway servant.

80. *Paras. 108 and 112.*—The Government of India further concur with the Commission and the local Governments in holding that the primary duty of the railway police is the preservation of law and order, and that they should not be called upon to undertake the watch and ward of railway property. It follows that they should not be required to intervene in cases of shortage or missing goods, or to examine the seals of goods wagons, unless they have reason to suspect the commission of a cognisable offence. The Government of India understand that in the Punjab it has been found that, if seals are examined by the police at certain main stations, thefts from wagons are better localised and offenders often traced. Under this system the railway still remains responsible for the guarding of its wagons, and the police merely help for their own purposes in examining seals at fixed points. The Government of India have no objection to leaving the matter to the discretion of local Governments, on the clear understanding that the functions of the police are merely auxiliary, and that they accept

Duties of railway police defined.

no responsibility. It also follows that if the railways wish to despatch their own treasure by train under police guard they should be charged for the guard. The durwan system in force on the Burma railways should be modified in accordance with these principles.

Railway police to be under a Deputy Inspector-General.

81. *Para. 110.*—The Government of India agree that the organization of the railway police should follow the lines recommended for the district police, and that they should be under a Deputy Inspector-General who should also be the head of the Provincial Criminal Investigation Department. They rely on the relations between this officer and the Central Criminal Intelligence Department to secure the requisite degree of co-operation between the various railway forces, and to obviate the necessity of an Inspector-General of railway police for the whole of India—an arrangement which would tend to convert the railway police into an imperial department. They are unable to accept the suggestion made by the Burma Government that a special training school should be maintained for the railway police.

Local allowances.

82. As regards local allowances the Government of India accept the Commission's views that superintendents and assistant superintendents should receive R150 and R100, respectively, in addition to the pay of their rank. They regard this concession as justified, not only by existing practice, but also by the harassment and exhaustion involved in constant railway travelling.

Power of search.

83. *Para. 111.*—The Government of India agree with the Commission that it is necessary that the officer in charge of a railway police station should be given the power of search in all district police station limits through which his section of the railway runs.

Recruitment from district police not to be insisted on.

84. On the suggestion made to local Governments that the railway police should be manned from the district police, receiving a small additional allowance and only serving for a limited term on the railway, the opinions received are not entirely in accord. The Madras, Punjab and Burma Governments express unqualified disapproval. The Bengal Government also thinks that the system would not work satisfactorily anywhere and that it is specially unsuitable for Bengal. The Lieutenant-Governor, however, cites with approval the opinion of Mr. Barnard, Assistant Inspector-General of railway police, that at each investigating centre a constable from the district police, selected for his knowledge of bad characters, should be deputed for a year to the railway police in order to serve as a link between the two forces. The United Provinces Government considers the proposal to recruit from the district police in every way excellent, and thinks that it will do more to secure co-operation than any rules. The Bombay Government see no inherent objection but doubt whether in practice such interchanges could be carried out systematically. The Assam Government would give the system a trial but thinks there would be difficulty in instructing the men in railway procedure. The Chief Commissioner of the North-West Frontier Province thinks the proposal valuable, but takes the same objection as the Chief Commissioner of Assam. The preponderance of opinion is on the whole adverse to the suggestion, and the Government of India are not prepared to prescribe it as a general rule for recruitment. It will always be open to local Governments to recruit from the district police: and the authority of the Deputy Inspector-General, who will be placed in charge of the provincial railway police, may be relied upon to ensure co-operation on the part of the district force.

Relations between district and railway police.

85. *Para. 109 and Appendix VI.*—After full consideration of the replies of the local Governments regarding the Commission's suggestions for co-operation between the railway and the district police the Government of India prefer (subject to slight modifications) the rules in force in the United Provinces to the rules which the Commission proposed. Power will be taken in the general Police Act for local Governments to appoint superintendents of railway police and to determine their relations to District Magistrates.

86. *Para. 113.*—In para. 75 of their report the Commission refer to the prevalence of dacoity and other serious crime upon the large navigable rivers of Bengal and Assam and dwell on the necessity for securing the safety of travellers by water. They make no attempt to work the subject out fully, and merely remark that a special force under a superintendent of river police will be necessary. In communicating their views the Government of India asked the local Governments concerned to frame a practicable scheme, and emphasized the desirability of securing the co-operation of the river steamer companies. In reply the Bengal Government has put forward proposals costing nearly two lakhs a year, exclusive of the purchase of launches, which have been drawn up in consultation with the Governments of the United Provinces and Assam. Its leading features are:—

River Police: proposals incomplete, final settlement deferred.

(1) To place the Hugli river and the Calcutta port under a district superintendent of police with river police stations at Chinsura and Barrackpore.

(2) To form the rest of the rivers of Bengal, with the Ganges up to Allahabad, the Gogra up to Fyzabad, the Brahmaputra to Gauhati, and the Megna to some point in Sylhet, into a general police district under a senior district superintendent, who would be stationed at or near Goalundo, and would have two European assistants, one of whom would be of the rank of district superintendent.

(3) To establish sixty-one river police stations, each under a sub-inspector with a staff of one head constable and 5 constables. At each station there would be a fast boat with a *manjhi* and four *mallahs*, and those boats would be constantly on patrol, meeting the boats of other stations wherever possible.

(4) For European officers a fixed travelling allowance of R150 is suggested, for inspectors R30, sub-inspectors R15, and head constables R10. For constables a minimum pay of R9 is suggested, for *manjhis* R12, and for *mallahs* R9.

(5) A proposal made by Mr. Bramley, a district superintendent of police of the United Provinces, who has been employed to inquire into the depredations of criminals from that province in Bengal, to introduce a system of registering all trading boats is under consideration, and the Lieutenant-Governor proposes to consult the Chamber of Commerce on the subject.

The question is one of no little difficulty, and the Bengal letter tends to show that the offence of piracy on the great rivers of Assam, Bengal, and the lower part of the United Provinces has never been adequately dealt with, though it seems probable that the necessity for affording special police protection to river traffic has hitherto escaped notice not less from the indisposition of those exposed to the depredations of river thieves to have their journey interrupted by the necessary police enquiries than because a special agency has not been employed for the purpose. The general scope of the Bengal scheme is fairly well defined, and an officer of the United Provinces police has been deputed to conduct further enquiries and to assist in maturing detailed proposals. The Government of India observe, however, that in two essential respects it has not been completely worked out. The registration of boats has not yet been fully considered, nor have the river steamer companies been approached. In both these directions commercial interests of importance are involved which demand careful consideration. It is also possible that, with better information than has previously existed, the protection of some of the waterways might be left more largely to the local district police. Meanwhile the Government of India have sanctioned as a provisional and temporary measure, pending the conclusion of the enquiries referred to, the appointment of 3 district superintendents, 1 assistant superintendent, 6 inspectors, 30 sub-inspectors, 44 head constables and 314 constables to form the nucleus of an effective river police.

87. *Para.* 166.—The Government of India accept the proposals of the Commission for the creation of provincial departments of criminal investigation as summarised in this paragraph. The allowances for the subordinate staff will be the same as those sanctioned above for the investigation branches of the presidency town police. In the event of a difference of opinion arising between a Provincial Criminal Investigation Department and the Central Criminal Intelligence Department, the Director of the latter Department should submit the question for the orders of the Government of India through the local Government concerned.

Provincial Criminal Investigation Department.

88. *Paras.* 189—199.—The Government of India have now stated their views upon all the question connected with the organization, strength and pay of the regular police. The proposals of the Commission involve a recurring additional charge on the revenues of India of about a million sterling per annum. This amount will be somewhat reduced by the decisions set forth above. In the absence of provincial details the effect of these cannot be stated precisely, but the total increase will probably be somewhat less than the sum estimated by the Commission. The Government of India do not contemplate incurring the whole of this expenditure at once, nor would it be possible to do so even if the requisite funds could be made available. In view however of the importance of pushing the most essential measures to completion with the least possible delay the Government of India have allotted between the different Governments and Administrations fifty lakhs of rupees in the budget for the coming financial year as a grant in aid of the reform of the police. This sum has been distributed roughly in proportion to the increase of expenditure proposed in each province, that is to say, in the measure of the comparative needs of each. The actual amounts thus permanently added to the resources of the local Governments are:

Finance.

	Lakhs.		Lakhs.
Madras	10	Burma	5
Bombay	5	Central Provinces	4
Bengal	12	Berar	1
United Provinces	6½	Assam	½
Punjab	5	Minor Provinces	1

As regards the order in which the reforms now approved should be carried out, the Government of India think that precedence should be claimed, in view of the urgency of the matter with reference to military necessities, by that part of the scheme which contemplates the strengthening of the armed Police reserves, since until this portion of the Police is rendered sufficient to obviate any risk of local disturbances, the concentration of troops in their new stations, and the abandonment of minor cantonments, cannot be carried out. The next object that should be provided for is the improvement of the pay of constables, including under this head the abolition of deductions from pay, the raising of the minimum to the figure which may be approved by the Government of India in communication with local Governments, and the raising of the pay of constables who have served three years by one rupee, the good-conduct allowances at present granted being merged in the increased pay. Third in order of urgency the Governor General in Council places the increase in the number of sub-inspectors, so far as may be necessary to provide one for each station, and the raising of the pay of the lowest grade of these officers to the approved scale.

Full effect cannot be given to the scheme in respect of the pay of superior officers until funds have been made available for the purpose, which will not be possible during the coming financial year. It will however be arranged as far as possible, that the higher pay to be given in future to European officers recruited in England shall take effect, in each class and grade, from the same date throughout India, so that equal advantages in this respect may be offered to all the candidates selected in England by open competition. It would evidently be a grievance if an Assistant Superintendent recruited in England were to receive less pay, if posted to one province, than his contemporary who had been allotted to another.

The effect of the reorganisation now sanctioned will be to grant increased rates of pay to the European officers of the force, and the question obviously arises whether the exchange compensation allowance now drawn by them should not be discontinued, and if so, under what conditions. The Government of India propose to consider the subject separately and to report their conclusions for the approval of the Secretary of State.

89. The recommendations made by the Commission in Chapters VII, VIII and IX of the report regarding the prevention of crime, the reporting and investigation of offences, and the prosecution of offenders cover a wide range and some of them involve important changes in the law. The Government of India have therefore decided to reserve these portions of the report for separate consideration hereafter.

Prevention and investigation of crime and prosecution.

90. The Government of India concur generally in the proposals relating to police statistics and records contained in Chapter X of the report. Local Governments will be addressed separately regarding certain matters of detail which call for settlement.

Police statistics and records.

91. Of all the branches of the public service in India, the police, by its history and traditions, is the most backward in its character. Its origin may be traced to the feudal obligation of the landowners to maintain, by means of an underpaid and disorderly rabble, the semblance of order on their estates. The taint of its earliest antecedents still affects the morale of the lower ranks: the constable has inherited the reputation, if not the methods, of the barkandaz. The history of the Indian Police under British rule is marked by a series of attempts to introduce more advanced standards of conduct and integrity, and to raise the tone of the force by improving the pay and prospects of its members. The latest of these efforts is represented by the labours of the Commission appointed nearly three years ago. The reforms proposed by them extend to all grades of the Police; they leave untouched no detail of its organization; and they are planned on a scale more comprehensive than has ever been deemed feasible in the past. The present condition of the public revenues has enabled the Government of India to accept the main proposals of the Commission, and to provide at once a large proportion of the cost of carrying them out. It will take a long time to give full effect to the scheme, and longer still before its larger purpose can be visibly fulfilled. The reconstruction of the Police is, indeed, merely a step towards the improvement of the administration of criminal justice in India. Success in that higher aim will depend not only on the qualifications and training of the force, but even more on the honest co-operation of the people themselves in the work of reform; on the adoption of higher ethical standards; on the diffusion of general education, especially in its primary branches; on the growth of genuine public spirit and a sense of the common good; and most of all perhaps on the decline of faction and the discouragement, by a more healthy and more courageous public opinion, of the vicious practice of resorting to the machinery of the criminal courts in order to gratify private animosities. As the popular conscience developes in those directions the Governor General in Council hopes that the great undertaking, the initial stage of which is now approaching completion, will alleviate evils which affect in varying degrees all classes of society, and will confer upon the people benefits commensurate with the labour and thought devoted to its inception and the immense outlay which its execution will entail.

Conclusion.

ORDER.—Ordered that a copy of this Resolution be communicated to all Local Governments and Administrations for information and necessary action.

Ordered also that the Resolution be published in the *Gazette of India* for general information.

H. H. RISLEY,

Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE (REVENUE).

NOTIFICATION.

FORESTS.

Calcutta, the 23rd March 1905.

No. 424-*F*.—Mr T. A. Hauxwell, Conservator of Forests, 2nd grade, on return from the leave granted to him in the Notification of this Department, No. 542-F.-75-7, dated the 20th May 1904, is re-appointed to the charge of the Northern Circle, Upper Burma, with effect from the 11th February 1905, the date on which he relieved Mr. H. Slade, Conservator, 2nd grade.

2. From the same date Mr. A L McIntire, Conservator, 3rd (officiating 2nd) grade, reverted to his substantive appointment in the former grade.

J. WILSON,

Officiating Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE (CIVIL WORKS).

NOTIFICATIONS.

Calcutta, the 20th March 1905.

No. 100.—Mr. W. A. Inglis, Chief Engineer, 1st class, and Secretary to the Government of Bengal, Public Works Department, Buildings and Roads Branch, held charge of the office of Chief Engineer and Secretary to the Government of Bengal, Public Works Department, Irrigation and Marine Branches, in addition to his own duties from the 3rd to the 5th March 1905, both days inclusive.

The 23rd March 1905.

No. 101.—Mr. C. H. Hutton, Executive Engineer, 1st grade, United Provinces, is appointed to officiate as a Superintending Engineer, with effect from the 16th March 1905, during the absence on combined leave of Mr. J. H. A Ivens or until further orders.

The 24th March 1905.

No. 102.—With reference to Department of Revenue and Agriculture (Civil Works) Notification No. 87, dated 2nd March 1905, Mr. W A. T. Carnduff, Examiner of Accounts, attached to the office of the Examiner of Accounts, Military Works Services, is posted to officiate as Examiner, Public Works Accounts, United Provinces, in class III of Examiners.

No. 103.—The Right Honourable the Secretary of State for India has sanctioned the execution from loan funds, of the Nagavalli River Irrigation Project in the Vizagapatam district, Madras Presidency.

SIDNEY PRESTON,

Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 20th March 1905.

No. 1175-*E.C.*—The Governor-General in Council is pleased to recognise the appointment of Mr. Marshall James Fox as Acting Vice-Consul for Persia at Rangoon, during the absence of Mr. Aga Mahmood.

The 21st March 1905.

No. 586-*G*.—Mr. E V. Gabriel, on return from special leave, is appointed temporarily to be Under-Secretary to the Government of India in the Foreign Department, *vice* Mr. R. E. Holland, and until further orders.

No. 588-G.—Mr. R. E. Holland, Under-Secretary, is appointed to officiate as a Political Agent of the 4th class, with effect from the 20th March 1905, and is posted an Assistant Secretary to the Government of India in the Foreign Department.

No. 591- .—The services of Mr. A. F. Fremantle, an officiating Political Agent of the 4th class, and Assistant Secretary to the Government of India in the Foreign Department, are replaced at the disposal of the Home Department, with effect from the 20th March 1905.

No. 593-G.—Lieutenant R. A. Lyall, a Political Assistant of the 3rd class and lately Assistant to the Resident in the Western States of Rajputana, held charge of the office of Resident in the Western States of Rajputana, in addition to his own duties, from the 4th December 1904 to the 13th February 1905, both days inclusive.

The 22nd March 1905.

No. 602-G.—Major L. A. Forbes, an officiating Political Agent of the 4th class, is granted privilege leave for 22 days, with effect from the 22nd February 1905, combined with furlough on medical certificate for eleven months and eight days, under Articles 233, 299, and 308 (*a*) of the Civil Service Regulations.

The 23rd March 1905.

No. 611-G.—During the absence of the Governor-General in Council from Calcutta, the Assistant Secretary to the Government of Bengal, in the Public Works Department, will hold charge of that portion of the Foreign Department which is left in Calcutta.

The 24th March 1905.

No. 1154-*I.B.*—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, the Governor-General in Council is pleased to direct that the following amendment be made in the Police Act, 1861 (Act V of 1861), as applied to the areas mentioned on the margin* by the notification of the Government of India in the Foreign Department, No. 841 (*b*) I.B., dated the 1st April 1899, as amended by the like Notification No. 2026-I.B., dated the 23rd May 1901, namely :—

* The Indore and Gwalior Residencies, the cantonments and civil lines of Nowgong, the cantonments of Mhow, Neemuch, Sehore, Sirdarpur, Sutna and Agar, and that portion of the Agra and Bombay road between Manpur and Bijasini Chowki which passes through the Bhopawar Agency.

In section 4 substitute the words "to the Agent to the Governor-General in Central India" for the words "in Central India to the General Superintendent of Operations for the Suppression of Thagi and Dakaiti."

2. The aforesaid notification No. 2026-I.B., dated the 23rd May 1901, is hereby cancelled.

No. 1235-*E.C.*—With the sanction of His Majesty's Government, the Governor-General in Council is pleased to recognise the appointment of Mr. Algernon J. Yorke as Consular Agent for the United States of America at Madras.

No. 1097-*F.*—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, the Governor-General in Council is pleased to apply the Indian Railway Board Act, 1905 (IV of 1905), to all railway lands in India (including the lands occupied by stations and out buildings and for other purposes connected with railways) over which he exercises jurisdiction, but which are not part of British India (including lands in the territories for the time being administered by the Agent to the Governor-General in Baluchistan as such Agent).

S. M. FRASER,

Officiating Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

SEPARATE REVENUE.

SALT.

Calcutta, the 22nd March 1905.

No. 1727-*Exc.*—In exercise of the powers conferred by section 7 of the Indian Salt Act, 1882 (XII of 1882), and in supersession of the Notifications by the Government of India

in the Finance and Commerce Department, No. 1542-S.R., dated the 18th March 1903, No. 2219-S.R., dated the 24th April 1903, and No. 545-Exc., dated the 25th January 1905, the Governor General in Council is pleased to direct that, on and after the 22nd March 1905, the duty to be paid on salt manufactured in, or imported by land into, British India shall be as follows:—

(a) in the case of salt manufactured in, or imported by land into, Burma (except the Shan States), one rupee for each maund of 82⅚ pounds, avoirdupois;

(b) in the case of salt manufactured in Aden, one rupee for each 140 pounds, avoirdupois; and

(c) in the case of salt manufactured in any part of British India other than Burma or Aden, or in the case of salt (other than salt manufactured at the Salt Sources of Sambhar, Didwana or Pachbadra in the Rajputana Agency, on which a duty has been imposed by Notification No. 1728-Exc., of this date) imported by land into any part of British India other than Burma, one rupee eight annas for each maund of 82⅚ pounds, avoirdupois.

II. The foregoing orders shall not affect the orders contained in any Notification of the Government of India not hereinbefore expressly mentioned.

No. 1728-*Exc.*—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and in pursuance of the agreement made with the Chief of the State of Jaipur, dated the 7th August 1869, and the agreements made with the Chief of the State of Jodhpur, dated the 27th January 1870, the 18th April 1870, and the 18th January 1879, which provide for the lease to the British Government of the Salt Sources of Sambhar, Didwana and Pachbadra within the said States, and in supersession of the Notification by the Government of India in the Finance and Commerce Department, No. 543-Exc., dated the 25th January 1905, the Governor General in Council is pleased to declare that, on and after the 22nd March 1905, the duty to be paid on salt manufactured at any of the said Salt Sources shall be one rupee eight annas for each maund of 82⅚ pounds, avoirdupois.

LEAVE AND APPOINTMENTS.

The 23rd March 1905.

No. 1769-*P.*—Mr. J. A. Robertson is placed on special duty under the Department of Commerce and Industry, with effect from the 27th of February 1905.

W. S. MEYER,
Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

Calcutta, the 20th March 1905.

No. 726-*T.*—*G.*—Mr. T. D. Marston, Assistant Superintendent, 3rd grade, Indian Telegraph Department, is permitted to retire from the service of Government, under the provisions of Article 650 of the Civil Service Regulations, with effect from the forenoon of the 24th March 1905.

The 24th March 1905.

No. 277—54-5-*G. & M.*—Mr. E. H. Pascoe is appointed to be an Assistant Superintendent in the Geological Survey of India, with effect from the forenoon of the 2nd March 1905.

No. 282—49-7-*G. & M.*—Mr. L. L. Fermor, Deputy Superintendent, Geological Survey of India, is appointed Curator of the Geological Museum and Laboratory, with effect from the afternoon of the 17th March 1905, in place of Mr. E. Vredenburg.

No. 801.—In exercise of the powers conferred by section 2 of the Indian Railway Board Act, 1905 (IV of 1905), as in force in British India and as locally applied by Foreign Department Notification No. 1097-F. of this date, the Governor General in Council is pleased—

(1) to invest the Railway Board with all the powers or functions of the Governor General in Council under sections 4, 5, 7, 9, 11 to 14 (both inclusive), 16 to 19 (both inclusive) and 22 to 25 (both inclusive), section 47, sub-

sections (3) and (4), sections 48, 52 to 55 (both inclusive), 62 and 63; section 83, clause (e), section 84, section 85, section 97, sub-section (3), section 143 and schedule II, clause (8) of the Indian Railways Act, 1890 (IX of 1890), with respect to all railways, subject to the following conditions, namely:—

(a) that the Railway Board shall, in the exercise of any of the said powers or functions, be subject to the control of the Governor General in Council;

(b) that the exercise of powers or functions under section 7, section 9 or section 11 shall not entail any expenditure in excess of the general powers of sanction exerciseable by the Railway Board; and

(c) that the Railway Board shall exercise the power conferred by section 143, sub-section (2), or sub-section (3), in respect only of (i) rules made by themselves and (ii) rules made by the Governor General in Council before the date of this notification in exercise of any power with which the Board is invested by this notification; and

(2) to invest the Railway Board with the power of the officer referred to in section 47 of the said Indian Railways Act, 1890, to make general rules for railways administered by the Government.

No. 802.—In exercise of the power conferred by section 139 of the Indian Railways Act, 1890 (IX of 1890), as in force in British India and as locally applied the Governor General in Council is pleased to authorise the Secretary to the Railway Board to sign all documents containing any notice, determination, direction, requisition, appurtenant, or expression of opinion, approval or sanction given or signified on the part of the Governor General in Council for any of the purposes of, or in relation to, the said Act or any of the powers or provisions therein contained.

POST OFFICE.

The 21st March 1905.

No. 718-C.—Mr. G. A. T. Bennett, Deputy Postmaster General, 3rd grade, on furlough, is granted an extension of furlough for four months, with effect from the 26th February 1905.

RESOLUTION.

The 24th March 1905.

No. 803—865.—The Resolution No. 256-G., dated the 18th February 1905, in the Public Works Department (Railway Branch) of the Government of India, announced the establishment of the Railway Board and promised that separate orders should issue investing the Board with certain of the functions of the Governor General in Council under the Indian Railways Act (IX of 1890) so soon as necessary legislation had been carried out. The Act to amend the Indian Railways Act (IV of 1905) has now been passed into law, and in exercise of the power conferred in it, a notification, No. 801 of this day's date, has issued delegating, subject to certain specified conditions, the greater portion of the powers and functions exercised by the Governor General in Council under the Indian Railways Act of 1890. The powers vested in the Governor General in Council which have not been delegated to the Board are those relating to—

the appointment of Railway Commissions (Chapter V of the Act);

the power to make agreements with certain railway companies for the construction or lease of rolling stock (section 49);

the power to enter into working agreement with certain railway companies (section 50);

the power to sanction the establishment by certain railway companies of ferries and roadways for the accommodation of traffic (section 51);

the power to approve a form of risk note [section 72 (2) (b)];

the power to institute suits against railway companies [section 97 (2)];

the power to declare railway administrations liable to local taxation (section 135);

the power to give sanction to the execution of decrees or orders against railway property (section 136);

the power to extend the Railways Act to tramways worked by steam or other mechanical power (section 148); and

the power to exempt any railway from the provisions of the Act (section 147).

All communications in respect of these matters, as well as those which the Board are empowered to dispose of finally themselves, should be forwarded, in the first instance, to the Railway Board who will transmit them with their recommendations to the Department of Commerce and Industry.

The Governments of Madras and Bombay, Public Works Department, General and Railway Branches.
The Governments of Bengal, the United Provinces of Agra and Oudh, and the Punjab, Public Works Department.
The Government of Burma, Public Works Department, General and Railway Branches.
The Honourable the Chief Commissioners of the Central Provinces and Assam.
The Chief Commissioner of Coorg.
The Honourable the Resident at Hyderabad.
The Honourable the Agents to the Governor General for Central India, Rajputana and Baluchistan.
The Honourable the Agent to the Governor General and Chief Commissioner, North-West Frontier Province.
The Accountant General, Public Works Department.
The Director General of Military Works.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow and Assam.
The Managers, North Western, Oudh and Rohilkhand, and Eastern Bengal State railways.
The Engineers-in-Chief, Ganges Bridge and Agra-Delhi Chord railway.
The Engineer-in-Chief, Murshidabad Branch, Eastern Bengal State railway.
The Engineer-in-Chief, Nagda-Muttra railway survey.

ORDER.—Ordered that this Resolution be communicated to all the Departments of the Government of India, to all Local Governments and Administrations, to the Heads of the Departments subordinate to this Department and Officers noted on the margin. Also that it be published in the *Gazette of India.*

W. L. HARVEY,
Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 24th March 1905.

APPOINTMENTS.

SUPPLY AND TRANSPORT CORPS.

No. 242.—Lieutenant A. G. Murray, 1st Brahmans, to be Supply and Transport Officer, 6th class, with effect from the 23rd January 1905.

[Joined his appointment on the 4th March 1905.]

NATIVE ARMY.

3rd Sappers and Miners.

No. 243.—Jemadar Ganu Sawant, appointed on probation in G. G. O. No. 92 of 1903, is confirmed in that rank, with effect from the 1st November 1902.

69th Punjabis.

No. 244.—Jemader Moti Singh, appointed on probation in G. G. O. No. 714 of 1903, is confirmed in that rank, with effect from the 5th January 1903.

No. 245.—The following direct appointment is made with effect from the date of joining:—

93rd Burma Infantry.

Badan Singh to be Jemadar on probation, to fill an existing vacancy.

JUDICIAL.

No. 246.—In exercise of the powers conferred by Part I (Preliminary), Heading (*d*), (*Application of Articles*), clause (*g*), of the Indian Articles of War (Act V of 1869), the Governor-General in Council is pleased to declare that the said Articles of War shall

pply to persons not otherwise subject to military law who are employed by or are in he service of or are followers of, or accompany any portion of His Majesty's Indian orces at the following frontier posts, namely:—

Chitral,
Drosh,

nd in exercise of the powers conferred by Article 166 of the same Articles the Governor-ieneral in Council is also pleased to extend that Article to the abovementioned frontier osts.

LONDON GAZETTE.

No. 247.—The following extracts are published for general information:—

"London Gazette," dated 3rd March 1905, pages 1578-79.

WAR OFFICE, PALL MALL,
3rd March 1905.

* * * * * * *

STAFF.

Brevet-Colonel R. I. Scallon, C.B., C.I.E., D.S.O., Indian Army, to be a Colonel on the Staff in India, and is granted the substantive rank of Colonel in the Army, *vice* Colonel H. M. Rose, D.S.O., Indian Army, who has vacated that appointment. Dated 14th December 1904.

* * * * * * * * * *

MEMORANDA.

* * * * * * * * * * *

Captain John A. Hannyngton, Indian Army, is granted the temporary rank of Major whilst commanding the 6th (Somaliland Battalion) King's African Rifles. Dated 28th February 1905.

* * * * * * * * * *

Risaldar-Major Muhammad Amin Khan, *Sardar Bahadur*, 23rd Cavalry (Frontier Force), Indian Army, is granted the honorary rank of Captain on retirement. Dated 5th January 1905.

* * * * * * * * * *

PENSIONS.

WARRANT OFFICERS.

No. 248.—Conductor T. G. Blake, Public Works Department, has been transferred to the pension establishment.

PROMOTIONS.

INDIAN ARMY.

No. 249.—The following promotions are made, subject to His Majesty's approval:—

Majors to be Lieutenant-Colonels.

23rd December 1904.

Benjamin William Marlow, Military Accounts Department.

11th February 1905.

Arnold Henry Grant Kemball, 5th Gurkha Rifles (Frontier Force).

Captains to be Majors.

16th March 1905.

William Sebastian Eardley-Howard, 29th Punjabis.
Claude Tulloch Ducat, Supernumerary List.

23rd March 1905.

Walter Simon Fraser, 19th Lancers (Fane's Horse).

Lieutenants to be Captains.

25th March 1905.

Charles Ernest Somers Cox, 77th Moplah Rifles.

Hugh Elliot Moulè, 4th Gurkha Rifles.

Henry George Bally, 10th Jats.

ORDNANCE DEPARTMENT.

Northern Circle.

No. 250.—Store Sergeant Henry Pargiter to be Sub-Conductor, *vice* Sub-Conductor Peter McInnes, appointed Assistant Overseer, Ammunition Factory, Dum-Dum, and seconded; with effect from the 13th January 1905.

Southern Circle.

No. 251.—Sub-Conductor Arthur Henry Cooper to be Conductor.

Store-Sergeant Benjamin Curtis, Clerk, office of the Inspector-General of Ordnance, Southern Circle, *seconded*, to be Sub-Conductor, *seconded.*

Store Sergeant Arthur William Scott to be Sub-Conductor,—

vice Conductor Charles Elliott, transferred to the pension establishment; with effect from the 1st February 1905.

SUPPLY AND TRANSPORT CORPS.

Northern and Eastern Command.

No. 252.—In Military Department Notification No. 228 of 1905 *for* "12th February 1905" *read* "11th February 1905."

NATIVE ARMY.

No. 253.—Subject to His Majesty's approval, the honorary rank of Captain is conferred on retirement on Subadar-Major Pasand Khan, *Sardar Bahadur*, 58th Vaughan's Rifles (Frontier Force). Dated 5th May 1904.

No. 254.—The following promotions are made in the undermentioned regiments:—

32nd Lancers.

Kot-Dafadar Yakub Khan to be Jemadar, *vice* Shaikh Abdul Kadir, transferred to the pension establishment; with effect from the 6th February 1905.

15th Ludhiana Sikhs.

Color-Havildar Prem Singh to be Jemadar, *vice* Nand Singh, resigned; with effect from the 7th February 1905.

45th Rattray's Sikhs.

Subadar Budh Singh to be Subadar-Major, Jemadar Wassawa Singh to be Subadar, and Havildar Wariam Singh to be Jemadar, *vice* Jwala Singh, *Sardar Bahadur*, transferred to the pension establishment; with effect from the 1st February 1905.

53rd Sikhs (Frontier Force).

Jemadar Saiyid Ali to be Subadar, *vice* Wazir Khan, transferred to the pension establishment; with effect from the 1st February 1905.

55th Coke's Rifles (Frontier Force).

Havildar Daud Shah to be Jemadar, *vice* Nur Akhmad, deceased; with effect from the 31st December 1904.

69th Punjabis.

Jemadar Mul Raj to be Subadar, and Color-Havildar Bulram Singh to be Jemadar, *vice* Bir Singh, struck off the strength of the regiment; with effect from the 22nd November 1904.

SPECIAL.

No. 255.—With reference to paragraph 293, Army Regulations, India, Volume II, the undermentioned officers having been absent from military duty for ten years, are transferred to the Supernumerary List, with effect from the dates specified :—

Major Augustus Arthur Malcolm Maude Faulknor, Indian Army, Cantonment Magistrates' Department. Dated 11th April 1904.

Captain William Richard Stone, Indian Army, Assistant Commissioner, 3rd grade, Burma. Dated 24th March 1905.

RETIREMENTS.

No. 256.—The undermentioned departmental officers with honorary rank are permitted to retire from the service, subject to His Majesty's approval, with effect from the dates specified :—

Captain George Drew, Commissary, Barrack Department, Madras, 1st March 1905.

Captain Thomas Stone, Commissary, Barrack Department, Madras, 5th March 1905.

MARINE DEPARTMENT.

FURLOUGH AND LEAVE.

No. 17.—The undermentioned officer has been granted an extension of leave by the Secretary of State for India :—

Commander G. E. Holland, C.I.E., D.S.O., Royal Indian Marine, (p. a.) till 30th July 1905.

PROMOTIONS.

No. 18.—The following promotions are made in the Royal Indian Marine, with effect from the dates specified :—

To be Commanders, 3rd grade.

Dated 6th February 1905.

Lieutenant A. J. Marsack.
[Marine Department Notification No. 10, of 1905, is cancelled so far as it relates to this officer.]
Lieutenant F. Dobson.
} To complete establishment.

Dated 27th February 1905.

Lieutenant C. S. Hickman, *vice* Commander R. W. W. Gordon, promoted.

Lieutenant A. Rowand, D.S.O., *vice* Lieutenant Hickman, seconded.

E. DEBRATH, *Major-General,*
Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 24th March 1905.

Under clause 53 of the Regulations appended to the Regimental Debts Act, 1893, it is notified that reports of the deaths of the undermentioned commissioned and warrant officers

on the dates specified, were received in the Military Department between the 18th and 24th March 1905:—

Corps.	Rank and Names.	Date of decease.	Place of decease.	Testate or Intestate.	REMARKS.
57th Wilde's Rifles (Frontier Force).	Lieutenant-Colonel Lewis Ernest Cooper.	9th February 1905.	England	...	...
Royal Engineers .	Captain Arthur Tyrrell Chamier.	15th March 1905.	Krishnagar, Nadia, Bengal.	...	...

E. DEBRATH, *Major-General,*
Secretary to the Government of India.

RAILWAY BOARD.

NOTIFICATIONS.

Calcutta, the 22nd March 1905.

No. 25.—With reference to Railway Board Notification No. 10, dated 3rd March 1905, Mr. G. W. V. deRhé Philipe, Examiner of Accounts, is, on return from deputation with the Military Department, posted to officiate as Government Examiner of Railway Accounts, Calcutta, in class III of Examiners.

The 24th March 1905.

No. 26.—Mr. F. R. Bagley, Chief Engineer, 2nd class, State Railways, is granted furlough for 4 days in extension of the 11 months leave referred to in Public Works Department Notification No. 362 Railways, dated 29th November 1904.

No. 27.—Mr. Frederick William Thorp, Depôt Store-keeper, Eastern Bengal State Railway, is appointed (on probation) to the Superior Revenue Establishment of State Railways, Stores Department, in class III, grade 4.

No. 28.—Mr. H. B. Taylor, Executive Engineer, 1st grade, State Railways, on the termination of his employment under the Gwalior Durbar, is posted to the Eastern Bengal State Railway.

NEVILLE PRIESTLEY,
Secretary, Railway Board.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 25, 1905.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA,

NOTICE.

The 26th September 1904.

From the 12th November next till further notice, the complete *Gazette of India* will be published at Calcutta. After the 5th November all Notifications and other matter intended for publication in the Gazette should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901:—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's Gazette, and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's Gazette. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next Gazette."

J. P. HEWETT,
Secretary to the Government of India.

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Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

J. J. MEIKLE,
Officiating Publisher, Gazette of India.

COMPTROLLER GENERAL'S OFFICE.

No. 2804.—Preliminary Account of Receipts and Disbursements of the Government of India for the first ten months of 1904-1905 as compared with the corresponding period of 1903-1904.

ENGLAND.						RECEIPTS.	INDIA.					
Whole Year.		April to January.					Whole year.		April to January.			
Accounts, 1903-1904.	Budget, 1904-1905.	1903-1904.	1904-1905.	Increase.	Decrease.		Accounts, 1903-1904.	Budget, 1904-1905.	1903-1904.	1904-1905.	Increase.	Decrease.
£	£	£	£	£	£	**Revenue.**	R	R	R	R	R	R
						PRINCIPAL HEADS OF REVENUE.						
...	...	...	...	...	...	Land Revenue (including that due to Irrigation)	30,10,73,000	30,71,41,000	18,70,98,000	18,86,56,000	15,58,000	...
...	...	...	...	...	...	Opium	8,60,41,000	7,43,26,000	7,00,75,000	7,57,70,000	56,95,000	...
...	...	...	...	...	...	Salt	7,87,57,000	7,70,00,000	6,44,06,000	6,69,37,000	25,31,000	...
...	...	...	...	...	...	Stamps	5,37,04,000	5,45,57,000	4,47,36,000	4,70,84,000	24,48,000	...
...	...	...	...	...	...	Excise	7,47,01,000	7,57,50,000	5,92,74,000	6,40,52,000	47,78,000	...
...	...	...	...	...	...	Customs	5,94,94,000	5,87,58,000	4,64,44,000	5,22,22,000	57,78,000	...
...	...	...	...	...	...	Other Heads	9,68,57,000	9,72,65,000	7,25,31,000	7,53,82,000	28,51,000	...
...	...	...	...	...	...	TOTAL PRINCIPAL HEADS	75,06,27,000	74,47,97,000	54,14,64,000	57,01,03,000	2,56,39,000	...
141,800	40,000	111,300	126,100	14,800	...	Interest	1,13,14,000	1,09,35,000	75,37,000	70,13,000	...	5,24,000
6,600	6,400	5,600	4,200	...	1,400	Post Office, Telegraph, and Mint	7,86,44,000	3,77,90,000	5,6[illegible],95,000	3,08,78,000	...	2,54,17,000
28,100	27,800	900	900	...	...	Receipts by Civil Departments	2,36,14,000	2,16,35,000	1,73,70,000	1,72,49,000	...	1,21,000
91,300	78,200	70,000	60,800	...	9,200	Miscellaneous	90,41,000	86,69,000	58,16,000	54,71,000	...	3,45,000
7,400	5,900	7,400	9,700	2,300	...	Railways	32,32,56,000	32,41,49,000	26,52,76,000	29,91,13,000	3,38,37,000	...
...	...	...	...	...	...	Irrigation (excluding Land Revenue due to Irrigation)	3,11,19,000	3,11,78,000	2,31,48,000	2,28,02,000	...	3,46,000
26,100	26,800	25,500	24,300	...	1,200	Other Public Works	79,40,000	68,04,000	60,81,000	59,31,000	...	1,50,000
450,400	362,400	332,900	232,600	...	100,300	Receipts by Military Department	95,86,000	80,59,000	73,24,000	70,86,000	...	2,38,000
746,700	547,500	553,600	458,600	...	95,000	TOTAL REVENUE	1,24,51,41,000	1,19,40,16,000	93,33,11,000	96,56,46,000	3,23,35,000	...
						Railway and Irrigation Capital not charged to Revenue.						
...	...	...	647,200	647,200	...	Capital of Railway Companies (net Receipts)	...	...	...	...	...	...
						Debt, Deposits, and Advances.						
900,000	1,497,900	900,000	1,497,800	597,800	...	Permanent Debt (net incurred)	1,87,02,000	2,87,00,000	1,87,08,000	2,87,37,000	1,00,29,000	...
...	...	...	...	...	...	Temporary do. (do.)	50,00,000	...	...	...	...	...
...	...	...	...	...	...	Unfunded do. (do.)	1,15,53,000	53,22,000	1,08,01,000	27,30,000	...	80,71,000
...	...	...	...	...	...	Deposits and Advances (net)	3,09,30,000	...	...	...	...	...
...	...	...	...	...	...	Loans and Advances by Imperial Government	58,09,000	43,40,000	42,05,000	42,46,000	41,000	...
...	...	...	...	...	...	Do. do. by Provincial Governments	1,48,26,000	86,78,000	94,62,000	61,48,000	...	33,14,000
...	...	...	...	...	...	Capital Account of Local Boards (net Receipts)	...	...	...	22,000	22,000	...
687,400	...	526,900	...	...	526,900	Remittances (net)	79,10,000	...	...	...	...	...
21,659,300	16,500,000	17,950,500	18,650,300	699,800	...	Secretary of State's Bills drawn	...	...	...	...	...	...
23,246,700	17,997,900	19,377,400	20,148,100	770,700	...	TOTAL	9,47,80,000	4,70,40,000	4,31,76,000	4,18,83,000	...	12,93,000
23,993,400	18,545,400	19,931,000	21,253,900	1,322,900	...	TOTAL RECEIPTS	1,33,99,21,000	1,24,10,56,000	97,64,87,000	1,00,75,29,000	3,10,42,000	...
5,767,800	7,003,400	5,767,800	7,294,800	1,527,000	...	Opening Balance	18,12,36,000	17,25,00,000	18,12,36,000	17,80,43,000	...	31,93,000
29,761,200	25,548,800	25,698,800	28,548,700	2,849,900	...	GRAND TOTAL	1,52,11,57,000	1,41,35,56,000	1,15,77,23,000	1,18,55,72,000	2,78,49,000	...

ENGLAND.						DISBURSEMENTS.	INDIA.					
WHOLE YEAR.		APRIL TO JANUARY.					WHOLE YEAR.		APRIL TO JANUARY.			
Accounts, 1903-1904.	Budget, 1904-1905.	1903-1904.	1904-1905.	Increase.	Decrease.		Accounts, 1903-1904.	Budget, 1904-1905.	1903-1904.	1904-1905.	Increase.	Decrease.
£	£	£	£	£	£	**Expenditure.**	R	R	R	R	R	R
51,000	42,100	44,200	38,600	...	5,000	Direct Demands on the Revenues	12,81,41,000	13,17,18,000	10,21,96,000	10,16,87,000	...	5,09,000
2,983,500	2,994,800	2,967,300	3,045,200	77,900	...	Interest (including in India that on Capital Expenditure on Railways and Irrigation Works)	4,80,97,000	4,06,00,000	3,56,92,000	3,69,25,000	12,33,000	...
356,400	405,100	294,400	284,300	...	10,100	Post Office, Telegraph, and Mint	7,12,39,000	3,53,36,000	3,83,21,000	2,56,10,000	...	1,27,11,000
612,800	601,500	445,200	463,400	18,200	...	Salaries and Expenses of Civil Departments	17,04,97,000	16,29,12,000	13,36,53,000	13,81,73,000	45,20,000	...
2,366,500	2,376,600	2,129,900	2,178,400	48,500	...	Miscellaneous Civil Charges	[illegible],97,47,000	2,70,43,000	2,36,96,000	2,38,72,000	1,76,000	...
22,300	31,300	21,900	18,500	...	3,400	Famine Relief and Insurance	1,32,51,000	1,34,27,000	24,07,000	32,79,000	8,72,000	...
6,590,100	6,678,100	6,507,400	6,575,200	67,800	...	Railway Revenue Account (excluding in India Interest on Capital Expenditure)	15,91,34,000	16,32,29,000	12,75,00,000	14,01,90,000	1,26,90,000	...
2,100	1,700	1,700	2,000	300	...	Irrigation Revenue Account (excluding in India Interest on Capital Expenditure)	2,52,54,000	2,52,40,000	1,82,15,000	1,99,12,000	16,97,000	...
145,000	108,500	127,500	110,300	...	17,200	Other Public Works	8,27,77,000	9,05,29,000	5,18,63,000	5,36,24,000	17,61,000	...
5,011,400	5,593,700	3,791,300	4,438,700	647,400	...	Army Services	19,28,07,000	20,28,15,000	15,48,19,000	16,89,04,000	1,40,85,000	...
5,400	150,000	...	76,000	76,000	...	Special Defence Works	3,26,000	16,00,000	1,40,000	3,35,000	1,89,000	...
18,146,500	18,983,400	16,330,800	17,230,600	899,800	...	TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	92,12,70,000	92,34,49,000	68,85,08,000	71,25,11,000	2,40,03,000	...
...	...	...	...	...	...	*Add*—Provincial Surpluses: that is, portion of allotments to Provincial Governments not spent by them in the year	2,07,27,000	...	...	...	...	...
	...	...	...	...	...	*Deduct*—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial balances	*27,98,000*	*1,97,52,000*	...	...	...	...
18,146,500	18,983,400	16,330,800	17,230,600	899,800	...	TOTAL EXPENDITURE CHARGED AGAINST REVENUE	93,91,99,000	90,36,97,000	68,85,08,000	71,25,11,000	2,40,03,000	...
						Railway and Irrigation Capital not charged to Revenue.						
1,305,600	1,715,800	1,015,900	1,021,900	6,000	...	Capital Outlay on Railways and Irrigation Works	5,60,61,000	5,66,68,000	3,89,60,000	3,59,95,000	...	29,65,000
...	...	...	...	...	...	Capital Charge involved in Redemption of Liabilities	..	...	...	...	...	...
1,349,200	12,300	1,121,600	...	...	1,121,600	Capital of Railway Companies (net payments)	85,81,000	77,63,000	81,69,000	56,94,000	...	24,75,000
2,654,800	1,728,100	2,137,500	1,021,900	...	1,115,600	TOTAL	6,46,42,000	6,44,36,000	4,71,29,000	4,16,59,000	...	54,40,000
						Debt, Deposits, and Advances.						
...	...	...	...	...	...	Permanent Debt (net discharged)	...	...	...	...	...	...
1,500,000	...	1,500,000	1,000,000	...	500,000	Temporary do. (do.)	...	...	...		..	...
...	...	...	...	...	...	Unfunded do. (do.)	...	...	...	...	...	...
165,100	400	211,900	102,800	...	109,100	Deposits and Advances (net)	...	1,10,12,000	49,89,000	33,32,000	...	16,57,000
...	...	...	...	...	...	Loans and Advances by Imperial Government	75,01,000	35,77,000	63,74,000	29,79,000	...	33,95,000
...	...	...	...	...	...	Do. do. by Provincial Governments	77,50,000	92,43,000	62,82,000	42,19,000	...	20,63,000
...		...	...	...	...	Capital Account of Local Boards (net payments)	...	...	...	...	...	...
...	140,600	...	591,900	591,900	...	Remittances (net)	...	41,81,000	38,65,000	1,59,32,000	1,20,67,000	...
...	...	...	...	...	...	Secretary of State's Bills paid	32,51,17,000	25,15,40,000	26,29,07,000	28,02,38,000	1,73,31,000	...
...	...	...	...	...	...	Do. do. do. exchange	—10,95,000	—46,000	—3,98,000	—7,33,000	—	3,35,000
1,665,100	141,000	1,711,900	1,694,700	...	17,200	TOTAL	33,92,73,000	27,95,13,000	28,40,19,000	30,59,67,000	2,19,48,000	...
22,466,400	20,852,500	20,180,200	19,947,200	...	233,000	TOTAL DISBURSEMENTS	1,34,31,14,000	1,24,76,46,000	1,01,90,56,000	1,06,01,67,000	4,05,11,000	...
7,294,800	4,090,300	5,518,600	8,601,500	3,082,900	...	Closing Balance	17,80,43,000	10,59,10,000	13,80,67,000	12,54,05,000		1,26,62,000
29,761,200	25,548,800	25,698,800	28,548,700	2,849,900	...	GRAND TOTAL	1,52,11,57,000	1,41,35,56,000	1,15,77,23,000	1,18,55,72,000	2,78,49,000	...

The 24th March 1905.

A. F. COX,
Comptroller General.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

INVENTIONS and DESIGNS.

Calcutta, the 23rd March 1905.

NOTIFICATIONS.

No. 983 P.—APPLICATIONS in respect of the undermentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act during the week ending 18th March 1905:—

No. 133 of 1905.—Robert Harvey, master plumber, of 17, London street, Newtown, Sydney, in the State of New South Wales, Commonwealth of Australia. *A means for discharging effluent from filter beds.*

No. 134 of 1905.—George Edward Woodward, engineer, of 37, Gerrard street, London, W., England. *Improved process for the production of non-inflammable celluloid.*

No. 135 of 1905.—Veribhai Waghjibhai Patel, mechanical engineer, Purshotam Spinning and Manufacturing Company, Ahmedabad. *An improved roller for cotton gins.*

No. 136 of 1905.—Leonard Shrapnel Biddulph, consulting engineer, of 42, Westminster Palace Gardens, London, England. *Improvements in the construction of floors.*

No. 137 of 1905.—George James Coles, machinist, of 155, Dunsmuir Grove, Gateshead, in the county of Durham, England. *Improvements in automatic couplings for railway and other vehicles.*

No. 138 of 1905.—William Ellis Storey, builder, at present residing in Calcutta, British India. *An apparatus for purifying the flue gases of refuse destructors, chemical works and other factories.*

No. 139 of 1905.—Alfred Smallwood, metallurgist, of 5?, Gracechurch street, in the city of London, in the county of Middlesex, England. *Improvements in the means for generating and applying heat for steam boilers, furnaces and other purposes.*

No. 140 of 1905.—Charles Joseph Rhodes and William Harrison Rhodes, Directors of J. Rhodes and Sons, Limited, engineers, of Grove Iron Works, Wakefield, in the county of York, England. *Improvements in the seams or joints of cans for containing petroleum, petrol, paraffin, alcohol and the like.*

No. 141 of 1905.—Rakhal Dass Khan, rice-miller, of 48, Golabari road, Sulkea, Howrah district, Bengal. *An improved grinding, husking and dhal splitting machine.*

No. 142 of 1905.—Peter Ross, signal engineer, North Western Railway, Lahore, Punjab, India. *Means for securing bolt locking and detecting facing points on railways.*

No. 984 P.—SPECIFICATIONS of the undermentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act, and copies have been sent to the Governments of Madras, Bombay, and Burma, and the Director of the Department of Land Records and Agriculture, United Provinces of Agra and Oudh. These and other specifications are open to public inspection, from 11 A.M. to 3 P.M., at the Secretary's office (Imperial Secretariat, Government Place, West, Calcutta), on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying:—

No. 106 of 1904.—Mokshagundum Visvesvaraya, executive engineer of the Bombay Public Works Department, stationed at Poona. *An improved self-acting module for measuring and regulating the discharge from canals, reservoirs, etc.* (Specification filed 10 March 1905.)

No. 327 of 1904.—Alfred George Baker, engineer, of 5, Commercial Chambers, 24 Manse street, Dunedin, New Zealand. *Method of and apparatus for making spherical shot.* (Specification filed 11 March 1905.)

No. 360 of 1904.—Joseph Bernard Loison, civil engineer, of 7, Rue de Chateaudun, Paris, in the Republic of France. *Improvements in centrifugal separators for dry materials of different densities.* (Specification filed 11 March 1905.)

No. 366 of 1904.—Dale Marshall, engineer, of 30, Winchcombe street, Cheltenham, England and John Francis Carr, engineer, of 40, St. Leonard s road, Exeter, England. *Improvements in and connected with means for locking nuts, bolts, studs and the like.* (Specification filed 11 March 1905.)

No. 373 of 1904.—Friedrich Albrecht, metal worker, of 379, Swanston street, Melbourne, in the state of Victoria, Australia. *Means for coupling pipes or cocks to fluid mains, branches, receptacles and tanks.* (Specification filed 11 March 1905.)

No. 512 of 1904.—Louis Sterne, engineer, of Donnington House, Norfolk street, London, England. *Improvements in gas or air compressors.* (Specification filed 13 March 1905.)

No. 513 of 1904.—Friederich Godfried Carl Rincker, engineer, of 2, Linneensparkweg Watergraafsmeer, and Louis Wolter, chemist, of 35, Kerkstraat, Amsterdam, Holland. *Improvements relating to the production of oil gas.* (Specification filed 13 March 1905.)

No. 13 of 1905.—Mahomed Abdul Kuddus Badsha Sahib, a member of the firm of Messrs. Hajee Mahomed Badsha Sahib & Co., merchants and mica and diamond miners, of No. 16, North Line Beach in the town of Madras. *The manufacture of Mica lamp chimneys of an elongated globular shape.* (Specification filed 6 March 1905.)

No. 29 of 1905.—The New Expanded Metal Company, Limited, of York Mansion, York street, Westminster, in the county of London, England. *Improvements relating to machines for cutting and bending sheet metal.* (Specification filed 13 March 1905.)

No. 30 of 1905.—The new Expanded Metal Company, Limited, of York Mansion, York street, Westminster, in the county of London, England. *Improvements relating to the construction of walls, floors and similar structures.* (Specification filed 13 March 1905.)

No. 49 of 1905.—The Central Cyclone Company, Limited, of 343 and 345, Cable street, in the county of London, England. *Improvements relating to furnaces fired with powdered coal.* (Specification filed 13 March 1905.)

No. 50 of 1905.—George Archibald Lowry, mechanical engineer, of 1124, Monadnock Building, Chicago, county of Cook, state of Illinois, United States of America. *Improvements in cotton picking machines.* (Specification filed 13 March 1905.)

No. 64 of 1905.—Ammonal Explosives, Limited, manufacturers, of 29, Great St. Helens, London, England. *A new or improved process for the manufacture of explosives of the nitrate of ammonia group.* (Specification filed 13 March 1905.)

No. 985 P.—THE fees prescribed in the fourth schedule to the Inventions and Designs Act of 1888 have been paid for the continuance of exclusive privilege in respect of the undermentioned inventions for the periods shown against each:—

No. 204 of 1893.—William Bennett Rickmann. *An improvement in railway carriage lamps.* (From 10 April 1905 to 10 April 1906.)

No. 295 of 1896.—Charles Edward Middleton, Francis Phillip Middleton and Arthur Thomas Middleton. *Improvements in dyeing apparatus.* (From 17 March 1905 to 17 March 1906.)

No. 140 of 1898.—John Clarke. *Improvements in warp-drawing machines.* (From 22 March 1905 to 22 March 1906.)

No. 170 of 1899.—Dr. Carl Auer von Welsbach. *Improvements in illuminating conductors for incandescent electric lamps.* (From 27 June 1905 to 27 June 1906.)

No. 257 of 1900.—Hab and Son. *Improvements in padlocks.* (From 17 January 1905 to 17 January 1906.)

No. 586 P.—WHEREAS the inventors of the undermentioned inventions have respectively failed to pay, within the time limited in that behalf by the fourth schedule to the Inventions and Designs Act of 1888, the fees hereinafter respectively mentioned, it is hereby notified that under the provisions of section 8, sub-section (2) of the said Act, the exclusive privilege of making, selling and using the said inventions in British India, and of authorising others so to do has ceased:—

No. 189 of 1900.—Augusta Meriel Hamilton. *An improved pocket filter.* (Specification filed 14 December 1900.)

No. 201 of 1900.—Ludwig Durr. *Improvements in apparatus suitable for heating steam generators by means of oil.* (Specification filed 14 December 1900.)

No. 232 of 1900.—The Cotton Seed Oil Syndicate, Limited. *Improvements in or relating to drying conveyors.* (Specification filed 5 December 1900.)

No. 312 of 1900.—Thomas Edward Lane, George Theodore Temple and James McRae. *Improvements in bottles for containing beers, wines, and other liquids.* (Specification filed 14 December 1900.)

No. 389 of 1900.—Emil Georgii. *Improvements in cigarette making machines.* (Specification filed 11 December 1900.)

No. 393 of 1900.—John Haviland, Frederick Henry Haviland and John Farmer. *Improvements in and relating to appliances for elevating and discharging or conveying grain and the like.* (Specification filed 12 December 1900.)

Fee in respect of the continuance of an exclusive privilege—

4 (*a*) After the filing of the specification and before the expiration of the fourth year from the date of the filing thereof—

The sum of R50 for each of the above inventions.

No. 355 of 1899.—Joseph Hemingway. *Method of and apparatus for treating fuel* (Specification filed 13 December 1899.)

No. 372 of 1899.—Benjamin Garver Lamme. *Improvements in direct current systems of electrical distribution.* (Specification filed 13 December 1899.)

Fee in respect of the continuance of an exclusive privilege —

4 (*b*) After the expiration of the fourth year and before the expiration of the fifth year from the date of filing of the specification—

The sum of R50 for each of the above inventions.

NOTICES.

"All communications relating to applications for leave to file specifications and for registration of designs under the Inventions and Designs Act, 1888 (V of 1888), or in continuation of such applications, should be addressed to the Patents Secretary, Imperial Secretariat Buildings, Calcutta."

The Office of the Secretary under the Inventions and Designs Act, 1888, will in future be open for the transaction of business from 11 A.M. to 3 P.M. on all days, except Sundays and gazetted holidays.

The Government of India are advised that, as trade marks are not "designs" within the meaning of the Act, they cannot be registered under Part II.

The fees payable under the fourth and sixth schedules are now collected in cash and applicants are warned that they must be responsible for any delay in cashing cheques.

Cheques and money orders will only be accepted if made payable *at Calcutta* to the Secretary under the Inventions and Designs Act.

Copies of the weekly notifications, and of the quarterly lists, of applications and specifications filed in the Secretary's office are now on sale to the public at one anna and eight annas a copy, respectively.

Attention is requested to the rules made by the Government on the 10th October 1895 in regard to the preparation of applications, specifications, and drawings.

All applications made under the Inventions and Designs Act, V of 1888, will from this date (December 19th, 1896) lie in the visitors' room of the Patents Office for ten days from the date of the *Gazette of India* in which their filing may have been notified: or, if the tenth day is a holiday, till the evening of the office day next following.

At the time of delivering or sending an application for leave to file a specification, the applicant shall cause a duplicate copy of the application to be delivered or sent therewith to the Secretary.

The Inventions and Designs Act (V of 1888), with the notifications and rules issued under its provisions and the notices of the office of Inventions and Designs, to which is added an explanatory memorandum for the guidance of persons applying for protection of Inventions and Designs. Royal 8vo volumes, paper cover, 13 annas or 1*s.* 1*d.* Postage extra. To be had of the Superintendent, Government Printing, 8, Hastings Street, Calcutta, or of the Superintendent, Patents Branch, Revenue and Agriculture Department, Government Place, West, Calcutta.

H. G. GRAVES,

Secretary under the Inventions and Designs Act, V of 1888.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 18th March 1905.

Abstract of the accounts of the Department of Issue of Paper Currency on the 15th March 1905.

	Total amount of Notes in Circulation.			Reserve in Coin and Bullion.				
	In Reserve Treasuries.	Elsewhere.	Total.	Silver Coin.	Gold Coin and Bullion.	Gold held in England under Act VIII of 1900.	Silver held as security for Notes under Act VIII of 1900.	Total.
	R	R	R	R	R	R	R	R
Calcutta . .	1,02 30,000	15,42,53,600	16,44,83,600	1,77,26,597	11,61,69,052	...	*62,25,328	14,01,20,977
Allahabad .	...	1,40,90,810	1,40,90,810	1,28,47,285	17,85,150	...	...	1,46,32,435
Lahore . .	...	2,51,77,580	2,51,77,580	1,03,01,657	43,23,600	...	...	1,46,25,257
Bombay . .	57,02,430	9,11,13,170	9,68,15,600	1,86,83,743	2,62,75,410	...	1,05,25,887	5,54,85,040
Karachi . .	...	84,21,175	84,21,175	50,53,270	7,18,725	...	...	57,71,995
Madras . .	27,45,390	4,07,65,110	4,35,10,500	1,85,92,135	75,81,000	...	...	2,61,73,135
Calicut . .	...	13,17,450	13,17,450	11,78,485	71,700	...	...	12,50,185
Rangoon . .	...	2,11,31,425	2,11,31,425	1,44 28,790	18,94,485	...	...	1,63,23,275
	1,86,77,820	35,62,70,320	37,49,48,140					
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue			10,75,895					
Total R .			37,38,72,245	9,88,11,962	15,88,19,122	...	1,67,51,215	27,43,82,299
Deduct—Amount due on Bills drawn by one circle on another								5,10,000
Net Total R .								27,38,72,299
Price paid for Government Securities of the nominal value of R10,20,81,500, held under section 19 of the Indian Paper Currency Act, XX of 1882								9,99,99,946
Grand Total R .								37,38,72,245

* In addition to this about 100 lakhs of tolas of silver have been purchased from Treasury Funds for coinage into Rupees.

A. F. COX,

Head Commissioner of Paper Currency.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 20th March 1905.

LIABILITIES.	R a. p.	R a. p.	ASSETS.	R a. p.
Capital paid up		2,00,00,000 0 0	Government Securities	1,20,09,204 1 11
			Other authorised Investments	81,02,443 13 8
Reserve Fund		1,32,00,000 0 0	Loans on Government and other authorised Securities	3,87,02,396 7 2
Public Deposits at Head Office	73,39,618 7 9		Accounts of Credit on Government and other authorised Securities	2,19,18,976 5 0
		1,51,56,015 2 5	Bills discounted and purchased	3,55,56,705 1 10
			Balances with other Banks	8,07,080 2 2
			Bullion	...
Public Deposits at Branches	78,16,395 10 8		Dead Stock	18,14,611 12 11
			Stamps	13,719 14 6
			Sundries	13,18,641 5 6
Other Deposits at Head Office and Branches		10,82,09,608 7 5		12,02,43,779 0 8
Bank Post Bills, etc.		16,65,699 13 0	Cash and Currency Notes at Head Office *2,42,69,552 15 0	
Sundries		26,00,012 5 11	Cash and Currency Notes at Branches †1,63,18,003 13 1	4,05,87,556 12 1
RUPEES		16,08,31,335 12 9	RUPEES	16,08,31,335 12 9

* Includes Sovs. and ½ Sovs., value R15,13,095 0 0
† Do. do. do. „ 1,35,855 0 0

R16,48,950 0 0

By order of the Directors,

BANK OF BENGAL;
Calcutta, the 23rd March 1905.

H. F. FRESHWATER,
Chief Accountant.

W. D. CRUICKSHANK,
Secretary and Treasurer.

Rate for Demand Loans 8 per cent.
Percentage 31·80.

PURE SULPHATE OF QUININE AND SULPHATE OF CINCHONIDINE

Manufactured at the Bengal Government Cinchona Plantation.

From 1st April 1904 the price of these articles will be as follows:—

Quinine	1-pound tin,	R16,	or post-free,	R16-8
	½	„	R8,	„	R8-6
	¼	„	R4,	„	R4-6
Cinchonidine	1	„	R12,	„	R12-8
	½	„	R6,	„	R6-6
	¼	„	R3,	„	R3-6

Analysis shows these articles to be of the purest manufacture; and they are guaranteed to be free from wilful admixture with the inferior alkaloids. They are for sale only to Government officers, and only for cash, and may be had from the Superintendent, Botanic Garden, Sibpur, near Calcutta. Cinchonidine can also be purchased by dealers at the following rates:—

1 lb tin R18 or post-free R18-8.
½ lb „ R9 „ R9-6.
¼ lb „ R4-8 „ R4-14.

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 8TH TO 15TH MARCH 1905.

(In Lakhs of Standard Tolas.)

Name of the Mints.	Coinage of British India Government Coins.												Coinage of British Dollars.		
	Receipts.				Coinage.			Balance of Bullion and Coin.							
	Purchased Silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native States coins.	Total.	New Rs. and small coin delivered to Treasuries and Currency Department.	New Rs. made over to Native States.	Total.	New coins ready for delivery.	Government Bullion.	Currency Bullion.	Withdrawn and uncurrent coins.	Total.	Receipt of Bullion for Dollar coinage.	Dollars coined and paid over.	Closing balance of Bullion.
Calcutta	...	1	...	1	13	...	13		19	100	...	124	...	...	...
Bombay	8	2	...	10	36	...	36	6	10*	168	9	193	...	...	...

* Exclusive of 29 lakhs of purchased silver brought on the Mint premises but not yet received.

G. M. PORTER, Colonel, R.E.,
Master of the Mint.

HIS MAJESTY'S MINT;
Calcutta, the 23rd March 1905.

SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 23rd March 1905.

No. 2—R.-48-11.—Mr. W. G. Jarbo, Sub-Assistant Superintendent, 1st grade, is granted privilege leave for two and a half months, under Article 260 of the Civil Service Regulations, with effect from the 1st May 1905, or such subsequent date as his services can be spared.

G. B. HODGSON, Lt.-Colonel,
Offg. Deputy Surveyor-General.

TELEGRAPH DEPARTMENT.

REGISTERED TELEGRAPH ADDRESSES.

It is notified that a list of the full and the abbreviated addresses of firms and individuals who desire them to be published will be found in Sections XI (A) and XI (B) of the Indian Telegraph Guide, January 1905 issue, which may be purchased at any Government Telegraph Office or from the Superintendent, Check Office, Calcutta. Price four annas.

NOTIFICATION.

Calcutta, the 23rd March 1905.

No. 76.—Mr. L. Truninger, C.I.E., Superintendent, 2nd grade, is granted privilege leave for three months, under Article 260 of the Civil Service Regulations, in combination with furlough for nine months, under Articles 233 and 308 (b), with effect from the forenoon of the 17th of March 1905.

S. H. C. HUTCHINSON,
Director-General of Telegraphs.

The 24th March 1905.

No. 77.—Offices reported opened and closed during the week ending 18th March 1905:—

Name of Office.	Where situated.	Date.	REMARKS.
	Government Telegraph Offices.		
Bhalwal (Shahpur)	Punjab and North-West Frontier Province.	11th March	Opened.
Godda (Sonthal Parganas)	Bihar	13th March	Ditto.
Pendra Road Station	Central Provinces	15th March	Ditto.
Raewind	Punjab and North-West Frontier Province.	14th March	Ditto.
Thul (Upper Sind Frontier)	Sind and Baluchistan	13th March	Ditto.
	Railway Telegraph Offices.		
Agra Jail	Great Indian Peninsula Railway	1st March	Opened.
Chata	Ditto	1st March	Ditto.
Farah	Ditto	1st March	Ditto.
Kitham	Ditto	1st March	Ditto.
Konkera	Ditto	1st March	Ditto.
Maniram	Bengal and North-Western Railway	9th March	Ditto.
Muttra Junction	Great Indian Peninsula Railway	1st March	Ditto.
Rajaki Mandi	Ditto	1st March	Ditto.
Rankutta	Ditto	1st March	Ditto.

The following alteration in the name of a Railway Telegraph Office is notified:—

"Tuglakabad, Great Indian Peninsula Railway," instead of "Badarpur, Great Indian Peninsula Railway."

A. L. H. PALMER,
Officiating Director, Traffic Branch.

ACCOUNTANT GENERAL, PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Calcutta, the 24th March 1905.

No. 3.—Mr. R. F. G. Scott, Assistant Examiner of Accounts, is transferred from the office of the Examiner, Public Works Accounts, Punjab, to that of the Examiner of Accounts, Military Works Services.

R. N. BURN,
Accountant General.

BOARD OF EXAMINERS.

NOTICES.

Specimens of Persian Manuscripts for the use of candidates for the Degree of Honour and High Proficiency examinations in Persian, published in facsimile by the Board of Examiners, Fort William, under the authority of the Government of India. Price R6. Forwarded V.-P. P., on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

For the convenience of Civil and Military officers desirous of appearing for examination in oriental languages, the Board of Examiners will in future publish periodically a collection of specimen papers set for the examinations held by them.* Collections of papers for 1902-1903 and 1903-1904 are ready for sale. Price R3 per copy and may be obtained on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

* *N.B.*—The languages in which specimen papers are published are:—
Arabic, Bengali, Hindi, Persian, Sanskrit, Urdu.

GEORGE RANKING, M.D.,
Lieut.-Col., I.M.S.,
Secretary, Board of Examiners.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 4th December 1901.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen.
5. Press workers.
6. Photo-Mechanical workers.
7. Mechanical apprentices.
8. Metal and wood carvers.

E. ATKINSON, Major, R.E.,
Principal, Thomason College.

GOVERNMENT CINCHONA FEBRIFUGE.

Cinchona Febrifuge can be purchased by all Government officers, wholesale buyer taking *five pounds* and upwards at a time, and the General Public, from the Superintendent, Botanic Garden, Calcutta, at the following rates:—

	Government officers.	General public.	Postage extra.
	R	R	Annas.
1-pound tin .	7-8	9	8
½ " .	3-12	4-8	6
¼ " .	1-14	2-4	4

THE HONOURABLE THE AGENT TO THE GOVERNOR-GENERAL AND CHIEF COMMISSIONER, NORTH-WEST FRONTIER PROVINCE.

NOTIFICATIONS.

Peshawar, the 21st March 1905.

No. 67.—ERRATUM.—In Notification No. 49, dated the 4th March 1905, granting leave to Mr. F. P. Rennie, I.C.S., *for* "two months and fourteen days" *read* "two months and thirteen days", and *for* "one year nine months and sixteen days" *read* "one year nine months and seventeen days."

The 20th March 1905.

LEAVE.

No. 66.—Captain J. Grattan, I.A., Assistant Commandant, Chitral Scouts, was granted privilege leave of absence under the provisions of Article 659, Army Regulations, India, Volume I, Part I, with effect from the 15th to the 26th October 1904, both days inclusive.

By order,

F. W. JOHNSTON,

Secretary to the Chief Commissioner, N.-W. F. Province.

NORTH-WEST FRONTIER PROVINCE,—PUBLIC WORKS DEPARTMENT.

Irrigation Branch.

NOTIFICATION.

EXAMINATION.

Lahore, the 18th March 1905.

No. 916-*E.I.F.*—Mr. J. P. Cook, Assistant Engineer, 2nd grade, attached to the Swat River Canal Division, passed the examination in reading Native Accounts, prescribed in Public Works Department Code, Volume I, Chapter II, paragraph 176, on the 18th January 1905.

J. BENTON,

Secretary for Irrigation, N.-W. Frontier Province.

NORTH-WEST FRONTIER PROVINCE—JUDICIAL DEPARTMENT.

NOTIFICATIONS.

APPOINTMENT AND POSTING.

Peshawar, the 18th March 1905.

No. 31-*J*.—Lala Behari Lal, an accepted candidate on Register A of Judicial Commissioner, is hereby appointed to officiate as a Munsif of the 4th grade, *vice* Bhai Lehna Singh, B.A., appointed to officiate as an Extra Assistant Commissioner, and is posted to Bannu, where he assumed charge on the forenoon of 11th March 1905.

POWERS.

No. 32-*J*.—In exercise of the powers conferred by section 56 of the North-West Frontier Province Law and Justice Regulation, VII of 1901, Lala Behari Lal is appointed a Munsif of the 2nd class for the purpose of exercising jurisdiction, with effect from the forenoon of 11th March 1905.

C. E. F. BUNBURY,

Judicial Commissioner.

NORTH-WEST FRONTIER PROVINCE—MEDICAL DEPARTMENT.

Weekly Return of Births and Deaths registered at the undermentioned Municipal Towns in the North-West Frontier Province during the week ending Saturday, the 4th March 1905.

Number.	Districts.	Municipal Towns.	Population according to the Census of 1901.	Births.			Deaths.			Cause of Death.								Infants under one year of age.			Ratio of births per 1,000 of population.	Ratio of deaths per 1,000 of population.	Number.
				Males.	Females.	Total.	Total.	Males.	Females.	Cholera.	Small-pox.	Plague.	Fever.	Dysentery and Diarrhœa.	Respiratory disease.	Injuries.	All other causes.	Males.	Females.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
1	Hazára	Abbottabad	3,395	1	...	1	2	1	1	...	...	...	1	...	...	...	1	...	...	...	15	31	1
2	Hazára	Nawashahr	4,114	...	3	3	1	1	...	...	...	...	1	...	...	...	...	...	...	...	38	13	2
3	Hazára	Buffa	7,029	3	2	5	5	1	4	...	...	...	4	...	...	...	1	...	...	...	37	37	3
4	Hazára	Haripur	5,578	...	3	3	4	2	2	...	...	...	1	1	...	...	2	1	...	1	28	37	4
5	Peshâwar	Peshâwar	73,343	16	21	37	33	12	21	...	...	...	19	...	10	...	4	4	2	6	27	23	5
6	Kohat	Kohat	18,092	7	5	12	3	2	1	...	...	...	1	...	1	...	1	1	...	1	35	9	6
7	Bannu	Bannu	10,070	2	5	7	9	7	2	...	...	...	2	...	5	...	2	2	...	2	36	47	7
8	Bannu	Lakki	5,218	3	1	4	6	5	1	...	...	...	5	...	...	...	1	1	...	1	40	60	8
9	Dera Ismail Khan	Dera Ismail Khan	28,287	8	9	17	14	11	3	...	...	...	6	2	2	1	3	3	1	4	31	26	9
10	Dera Ismail Khan	Kulachi	9,125	1	1	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11	...	10
		TOTAL	164,251	41	50	91	77	42	35	...	...	...	40	3	18	1	15	12	3	15	29	24	

Remarks by the Administrative Medical Officer, North-West Frontier Province, on the general health of the Municipal Towns during the week ending Saturday, the 4th March 1905.

Births and deaths in Municipal Towns.—In the 10 Municipal Towns, 91 births were registered (41 males and 50 females), giving a birth-rate of 29 *per mille* of population; 77 deaths were registered (42 males and 35 females), giving a death-rate of 24 *per mille* of population.

PAT. A. WEIR, Lt.-Col., I.M.S.,
Administrative Medical Officer, North-West Frontier Province.

Peshawar, the 18th March 1905.

THE HONOURABLE THE AGENT TO THE GOVERNOR GENERAL AND CHIEF COMMISSIONER IN BALUCHISTAN.

NOTIFICATION.

Quetta, the 13th March 1905.

No. 716.—The next half yearly examination in the Pashtu language by the Higher Standard will be held at Quetta on Monday, the 3rd April 1905, and the following day.

By order,

DENYS DE S. BRAY,
Second Assistant.

MURSHIDABAD BRANCH AND KATIHAR-GODAGARI RAILWAYS, EASTERN BENGAL STATE RAILWAY.

NOTIFICATION.

Krishnagar, the 13th March 1905.

No. 1.—Messrs. D. G. Dani and R. C. Moss, Assistant Engineers, 3rd grade, Murshidabad Branch, Eastern Bengal State Railway, passed on the 10th instant, colloquial examination in Hindustani as well as professional standard examination in accordance with paragraphs 169 to 171 and 175, Chapter II, Volume I of the Public Works Department Code.

W. R. HAUGHTON,
Engineer-in-Chief, Murshidabad Branch and Katihar-Godagari Railways.

GOVERNMENT PUBLICATIONS FOR SALE

BY THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA, 8, HASTINGS STREET, CALCUTTA.

A General Catalogue of all Government Publications may be obtained gratis from the Government Central Press, Calcutta.

All books published by the Superintendent of Government Printing, India, can be purchased either directly or through the following or any other booksellers:—

AGENTS IN EUROPE.

Mr. E. Arnold, 41 and 43, Maddox Street, Bond Street, W. London.
Messrs. Constable & Co., 16, James Street, Hay Market, W. London.
Messrs. Kegan Paul, Trench, Trübner & Co., Charing Cross Road, London.
Mr. Bernard Quaritch, 15, Piccadilly, London.
Messrs. P. S. King & Son, 2 & 4, Great Smith Street, Westminster.
Messrs. H. S. King & Co., 65, Cornhill, and 9, Pall Mall, London.
Messrs. Grindlay & Co., 54, Parliament Stree, London, S. W., Agents for the sale of the Army List.
Mr. Otto Harrassowitz } Leipzig.
Mr. Karl Hiersemann }
Messrs. R. Friedlander & Sohn, Berlin, W. N. Carlstrasse, 11.
Mr. Ernest Leroux, 28, Rué Bonaparte, Paris.
Mr. Martinus Nijhoff, Hague, Holland.
Mr. B. H. Blackwell, 50 & 51, Broad Street, Oxford.
Messrs. Deighton Bell & Co., Cambridge.

AGENTS IN INDIA.

Messrs. Thacker, Spink & Co., Calcutta and Simla.
Messrs. Newman & Co., Calcutta.
Messrs. R. Cambray & Co., Calcutta.
Messrs. S. K. Lahiri & Co., Calcutta.
Eveyln, Hubert, & Co.,* 149, Dhurmotallah Street, Calcutta.
Messrs. Higginbotham & Co., Madras.
Messrs. V. Kalyanarama Iyer & Co., Madras.
Messrs. G. A. Natesan & Co., Madras.
Messrs. Thacker & Co., Ld., Bombay.
Messrs. A. J. Combridge & Co., Bombay.
Messrs. D. B. Taraporevala, Sons & Co., Bombay.
Mrs. Radhabai Atmaram Sagoon, Bombay.
Superintendent, American Baptist Mission Press, Rangoon.
Rai Sahib M. Gulab Singh & Sons, Mufid-i-Am Press, Lahore.
Mr. N. B. Mathur, Superintendent, Nazair Kanun Hind Press, Allahabad.
Manager, Educational Book Depôts, Nagpur and Jubbulpore.*
Manager of the Imperial Book Depôt, 63, Chandney Chauk Street, Delhi.*
Manager, *East Coast News*, Vizagapatam.*
Manager, "The Agra Medical Hall and Co-operative Association, Limited" (Successors to A. John & Co., Agra).*
Mr. T. K. Seetharama Aiyar, Kumbakonam.*
Lala Debi Prasad, Vakil and Manager of Law Press, Cawnpore.*
Superintendent, Basel Mission Book and Tract Depository, Mangalore.*
Messrs. P. Varadachary & Co., Madras.*
Mr. Sunder Pandurang, Bombay.*
The Mercantile Mission Branch, Calicut.*
H. Dowman, Esq. (late Extra Assistant Superintendent, Survey of India), Allahabad.*
H. Liddell, Esq., Printers, etc., 7, South Road, Allahabad.*

*Agents for sale of the Legislative Department publications.

NOTICE.—Books and Acts required for private use only can be purchased. Applications should be accompanied by a remittance, unless it is wished that the books should be sent by value-payable post, in which case, besides the ordinary postage, an additional charge is made for registration and commission.

Books and Acts required for the public service should be obtained through Local Governments to whom the applicant is subordinate.

Application for Government publications which are no longer in print should be made to the Agents of the particular Government under whose orders they were originally issued.

The amounts within parentheses are for packing and postage.

LIST OF NEW BOOKS PUBLISHED DURING THE CURRENT QUARTER.

LEGISLATIVE DEPARTMENT.

The Central Provinces Code, 3rd Edition, 1905. Cloth. Super Royal 8vo. R4 or 6*s*. (6*a*.)

The Bengal Code, Volume I, 3rd Edition, 1905 (Now ready). Cloth. Super Royal. Price all 5 Volumes R30 or 45*s*. Vol. I. R6 or 9*s*. (8*a*.)

The Public Gambling Act, 1867 (III of 1867), as modified up to the 1st January 1905. As. 4 or 5*d*. (1*a*.)

The Indian Contract Act, 1872 (Act IX of 1872), as modified up to the 30th June 1901. Royal 8vo. Stitched. R1-4*a*. (2*a*.)

HOME DEPARTMENT.

Imperial Library List of Additions, January 1905. Nos. 5 and 6. Foolscap. Paper cover. As. 8 or 9*d*. (2*a*.) each.

Quarterly List of Officers in the Departments of the Government of India, January to March 1905. Foolscap. Paper cover. 4*a*. or 5*d*. (1*a*.)

Annual Report of the Sanitary Commissioner with the Government of India, 1903, with appendices and Returns of sickness and Mortality among European Troops, Native Troops and Prisoners in India for the year. Foolscap. Board. R3 or 4*s*. 6*d*. (8*a*.)

Report of the Indian Police Commission, 1902-03. Foolscap. Board. With appendices R1-8*a*. (7*a*.); without appendices R1 (6*a*.)

REVENUE AND AGRICULTURE DEPARTMENT.

Annual Administration Report of the Civil Veterinary Department in India for the official year 1903-1904. Foolscap. Paper cover. 12*a*. or 1*s*. (2*a*.)

Records of the Botanical Survey of India, Vol. IV, No. 1 (An Epitome of the British Indian Species of Impatients by Sir J. D. Hooker, G.C.S.I., C.B., F.R.S. Part I. Royal 8vo. Paper cover. 3*a*. or 4*d*. (1*a*.)

Records of the Botanical Survey of India, Vol. III, No. 2. The vegetation of the districts of Hughli, Howrah and the 24-Pergunnas, by D. Prain, Esq. R1-12*a*. or 2*s*. 8*d*. (3*a*.)

Rules framed under Section 20 of the Indian Mines Act, 1901 (VIII of 1901), prescribing the Compulsory Submission of Annual returns of output and labour of Indian Mines. Foolscap. 0-0-6. (1*a*.)

Rules for the Lease or Sale of Waste Lands in India. 1904 edition. Foolscap. Board. R4 or 6*s*. (8*a*).

Archæological Survey of India. Annual Report 1902-03. Super Royal. Cloth. R20 or £1-10 (R1-2*a*.)

Annual Report of the Board of Scientific Advice for India for the year 1903-04. Foolscap. Paper cover. 6*a*. or 7*d*. (2*a*.)

***List of Officers in the Department of Revenue and Agriculture, Government of India, and the Departments subordinate to it, corrected to 1st January 1905.** As. 8 or 8*d*. (2*a*.)

FOREIGN DEPARTMENT.

Report on the Administration of the Civil and Military Station of Bangalore for the year 1903-1904. Foolscap. Limp cover. As. 8 or 9*d*. (2*a*.)

FINANCE DEPARTMENT.

List of Officers in the Finance and Commerce Department corrected to 1st December 1904, January, February and March 1905. As. 4 or 5*d*. (1*a*.) each.

COMPTROLLER GENERAL.

Finance and Revenue Accounts of the Government of India for the year 1903-04. Foolscap. Board. R2 or 3*s*. (8*a*.)

STATISTICAL DEPARTMENT.

Sea-Borne Trade and Navigation Accounts of British India for the month of November 1904. Nos. 8, 9 and 10 of 1904-1905. Royal 8vo. Stitched. 8*a*. or 9*d*. (2*a*.) each.

Accounts of the External Land Trade of British India for the month of September, October, 1904. Nos. 6, 7 and 8 of 1904-1905. Royal 8vo. Stitched. 8*a*. or 9*d*. (2*a*.) each.

Agricultural Statistics of India for the years 1898-99 to 1902-03 in two Volumes. Foolscap. Board. Both Volumes. R3-8*a*. or 5*s*. 3*d*. (12*a*.)

Accounts relating to the Trade carried by rail and river in India in the quarter ending June 1904, compared with the corresponding period of the years 1902 and 1903. No. 1 of 1904-05. Foolscap. Paper cover. As. 8 or 9*d*. (3*a*.)

Statistics of Cotton Spinning and Weaving in the Indian Mills in October, November and December 1904. Royal 8vo. Stitched. As. 2 or 2*d*. (1*a*.) each.

Financial and Commercial Statistics of British India. 11 issue. 1904. Super Royal. Paper cover. R4 or 6*s*. (12*a*.)

Tariff Schedules, 1905. Royal 8vo. Stitched. 6*a*. or 7*d*. (1*a*.)

Annual Statement of the Coasting Trade and Navigation of British India in the year ending 31st March 1904. Super Royal. Board. R2 or 3*s*. (7*a*.)

RAILWAY BOARD.

Public Works Department Classified List and Distribution of Establishment corrected up to 31st December 1904. Super Royal 8vo. Paper cover. R2 or 3*s*. (4*a*.)

Selections from the Records of the Government of India in the Public Works Department, No. CCXXXVIII.—Relative Merits of Broad and Metre Gauge Lines of Railway. Foolscap. Board. 4*a*. or 5*d*. (1*a*. 6*p*.)

Classified List of the Subordinate Establishment corrected up to 31st December 1904. Royal 8vo. Paper. 4*a*. or 5*d*. (1*a*.)

MILITARY DEPARTMENT.

Classified List and Distribution Return of the Establishment of the Military Works Services corrected up to 31st December 1904. Royal 8vo. Paper cover. 4*a*. or 5*d*. (1*a*.)

LIST OF BOOKS PUBLISHED FROM JULY TO 31st DECEMBER 1904.

LEGISLATIVE DEPARTMENT.

The Indian Registration Act, 1877 (III of 1877), as modified up to 1st April, 1900, with foot-notes brought down to 1st November, 1902. 11*a*. (2*a*.)

The Indian Emigration Act, 1883 (XXI of 1883), as modified up to 1st December, 1902. (11*a*.)

Act XXX of 1852. An Act for the Naturalization of Aliens. As modified up to 1st December, 1902. 2*a*. (1*a*.)

Act V of 1861. The Police Act, 1861. As modified up to 7th March, 1903. 7*a*. 6*p*. (1*a*.)

Act X of 1873. The Indian Oaths Act. As modified up to 1st February, 1903. 3*a*. 9*p*. (1*a*.)

Act XIX of 1883. The Land Improvement Loans Act, 1883. As modified up to 1st February, 1903. 2*a*. 6*p*. (1*a*.)

Act XII of 1884. The Agriculturists' Loans Act 1884. As modified up to the 15th December

1806, and with foot-notes brought down to the 1st February, 1903. 2a. (1a.)

Act IX of 1890. The Indian Railways Act, 1890. As modified up to 1st May, 1806, with foot-notes brought down to 1st January, 1903. 1sa. (3a.)

Act XXXIV of 1850. The State Prisoners Act, 1850. As modified up to 30th April, 1903. 2a. 6p. (1a.)

Act XXXIV of 1858. The Lunacy (Supreme Courts) Act, 1858. As modified up to 30th April, 1903. 4a. 3p. (1a.)

Act XXXV of 1858. The Lunacy (District Courts) Act, 1858. As modified up to 30th April, 1903. 2a. 3p. (1a.)

Act V of 1873. The Government Savings Banks Act, 1873. As modified up to 1st April, 1903. 3a. 6p. (1a.)

Act II of 1886. The Indian Income Tax Act, 1886. As modified up to 1st April, 1903. 8a. (1a. 6p.)

Act I of 1878. The Opium Act, 1878. As modified up to 1st December, 1896, with foot-notes brought down to 1st March, 1903. 5a. 6p. (1a.)

Act III of 1865. The Carriers Act, 1865. As modified up to 31st May, 1903. 3a. (1a.)

Act IX of 1897. Amending the law relating to Government and other Provident Funds. As modified up to 1st May, 1896, with foot-notes brought down to 1st January, 1903. 1a. 6p. (1a.)

Act No. XII of 1855 (Legal Representatives Suits) as modified up to 1st November, 1904. 1a. 6p. (1a.)

Act No. IX of 1860 (Employers and Workmen (Disputes)), as modified up to 1st December, 1904. 1a. 6p. (1a.)

Act No. XXI of 1860 (Societies Registration), as modified up to 1st December, 1904. 2a. 9p. (1a.)

The Punjab Laws Act, 1872 (IV of 1872), as modified up to 1st November 1904. 7a. (1a.)

The Indian Christian Marriage Act, 1872 (XV of 1872), as modified up to the 1st December, 1904. 10a. (1a.)

Act No. X of 1891 (Indian Penal Code Amendment), as modified up to 1st December, 1904. 1a. (1a.)

The Indian Petroleum Act, 1899 (VIII of 1899), as modified up to the 1st December, 1904. 7a. (1a.)

The Indian Extradition Act, 1903 (XV of 1903), as modified up to 1st December, 1904. 5a. 6p. (1a.)

Act V of 1869. The Indian Articles of War, as modified up to 1st December, 1904. Royal 8vo. Stitched. R1-2a. (3a.)

Act XV of 1881. The Indian Factories Act, 1881, as modified up to the 1st December, 1904. Royal 8vo. Stitched. 5a. 6p. (1a. 6p.)

Act V of 1883. The Indian Merchant Shipping Act, 1883, as modified up to the 1st December, 1904. Royal 8vo. Stitched. 6a. (1a.)

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" Part II, Nos. 3 to 5 of 1904 @ R2.
" Part III, Nos. 3 and 4 of 1904 @ R2.
Proceedings, Nos. 7 and 8 of 1904 @ 8*a.*

BIBLIOTHECA INDICA.

Bhatta Dipika. Vol. I, Fasc. 5 @ 6*a.*
Catadusani. Vol. I, Fasc. 2 @ 6*a.*
Clokavartika (English), Fasc. 5 @ 12*a.*
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Vidhana Parijata. Vol. I, Fasc. 6 @ 6*a.*

LIST OF BOOKS PUBLISHED BY THE METEOROLOGICAL DEPARTMENT DURING THE CURRENT QUARTER.

Monthly Weather Review, July 1904. (Illustrated by 6 plates.) Quarto. Paper cover. R1.

Monthly Weather Review, August 1904. (Illustrated by 6 plates.) Quarto. Paper cover. R1.

Monthly Weather Review, September 1904. (Illustrated by 6 plates). Quarto. Paper cover. R1.

LIST OF BOOKS PUBLISHED BY THE METEOROLOGICAL DEPARTMENT FROM 1ST JULY TO 31ST DECEMBER 1904.

Monthly Weather Review, January to June 1904. (Illustrated by 6 plates.) Quarto. Paper cover. pR1er month.

LIST OF NEW BOOKS PUBLISHED BY THE GEOLOGICAL SURVEY OF INDIA DURING THE WEEK ENDING 14th JANUARY 1905.

Records of the Geological Survey of India, Volume XXXII, Part 1. By the Director, Geological Survey of India. R1 per part or R2 per volume of 4 parts.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 25, 1905.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTES.

Lost.

The Government Promissory Note No. 033012 of the 4 per cent. loan of 1865 for R500, originally standing in the name of Babu Madhub Chunder Roy and last endorsed to Audhormoye Debi, the proprietress, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favor of the proprietress. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—GOURIKANTA SING ROY,
C/o Babu PROSUNNO CHUNDER ROY, Vakil, High Court.

Lost.

The Government Promissory Note No. Bo 12513 of the 3½ per cent. loan of 1865 for Rupees five hundred, originally standing in the name of Dorabjee Nowrosjee Vacha and Dinbai and last endorsed to Ruttonbai Jehangirji Chinoy, the proprietress by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietress. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—RUTTONBAI JEHANGIRJI CHINOY.
Residence—C/o SORABJI DOSSABHAI MARKER,
1st Pinjrapole Street, Bombay.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 25, 1905.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of the Governor General on the 22nd March, 1905, and is hereby promulgated for general information:—

ACT NO. III OF 1905.

THE INDIAN PAPER CURRENCY ACT, 1905.

CONTENTS.

The Indian Paper Currency Act, 1905.

(Preliminary.—Section 1. The Department of Paper Currency.—Sections 5-7.)

An Act to consolidate and amend the law relating to the Government Paper Currency.

WHEREAS it is expedient to consolidate and amend the law relating to the Government Paper Currency; It is hereby enacted as follows:—

Preliminary.

Short title and extent.

1. (*1*) This Act may be called the Indian Paper Currency Act, 1905; and

(*2*) It extends to the whole of British India, inclusive of British Baluchistan, the Sonthal Parganas and the Pargana of Spiti.

The Department of Paper Currency.

Department of Paper Currency for issue of currency notes.

2. There shall continue to be a Department of the public service, to be called the Department of Paper Currency, whose function shall be the issue of promissory notes of the Government of India, to be called currency notes, payable to bearer on demand, and of such denominational values, not being less than five rupees, as the Governor General in Council may direct.

Head Commissioner and Commissioners of Paper Currency.

3. At the head of the Department there shall be an officer to be called the Head Commissioner of Paper Currency, and there shall be three other officers, to be called, respectively,—

(*a*) the Commissioner of Paper Currency for Madras,

(*b*) the Commissioner of Paper Currency for Bombay, and

(*c*) the Commissioner of Paper Currency for Rangoon.

Power to establish circles of issue, offices of issue and currency agencies.

4. The Governor General in Council may, by notification in the Gazette of India,—

(*a*) establish districts, to be called circles of issue, four of which circles shall include the towns of Calcutta, Madras, Bombay and Rangoon, respectively;

(*b*) appoint in each circle some one town to be the place of issue of currency notes, as hereinafter provided;

(*c*) establish in each such town an office or offices of issue;

(*d*) establish in any town situate in any circle an office, to be called a currency agency; and

(*e*) declare that, for the purposes of this Act, any town (other than Calcutta, Madras, Bombay or any town situate in Burma) in which an office of issue is established, shall be deemed to be situate within such Presidency as is specified in the order.

Commissioners and Deputy Commissioners of Paper Currency and Currency Agents.

5. (*1*) The Head Commissioner of Paper Currency shall be the officer in charge of the circle of issue which includes the Town of Calcutta, and the Commissioners of Paper Currency for Madras, Bombay and Rangoon shall be the officers in charge of the circles of issue which include the Towns of Madras, Bombay and Rangoon, respectively.

(*2*) For each other circle of issue there shall be an officer in charge to be called the Deputy Commissioner of Paper Currency, and for each Currency Agency an officer to be called the Currency Agent.

Subordination of officers.

6. For the purposes of this Act,—

(*a*) the Commissioners of Paper Currency for Madras, Bombay and Rangoon, and the Deputy Commissioners of Paper Currency in the Presidency of Fort William in Bengal, shall be subordinate to the Head Commissioner of Paper Currency;

(*b*) the Deputy Commissioners of Paper Currency in the Presidencies of Fort St. George and Bombay, and in the Province of Burma, shall be subordinate to the Commissioners of Paper Currency for Madras, Bombay and Rangoon, respectively; and

(*c*) the Currency Agent at any town shall be subordinate to the Head Commissioner, Commissioner or Deputy Commissioner, as the case may be, of Paper Currency for the circle of issue in which that town is situate.

Appointment of officers.

7. All officers under this Act shall be appointed by the Governor General in Council.

The Indian Paper Currency Act, 1905.

(Supply and Issue of Currency Notes.—Sections 8-13. Currency Notes where legal tender and where payable.—Sections 14-16. Reserve.—Section 17.)

Supply and Issue of Currency Notes.

Head Commissioner, Commissioners and Deputy Commissioners to provide and distribute currency notes.

8. (1) The Head Commissioner shall provide currency notes of the denominational values prescribed under this Act, and shall supply the Commissioners and the Currency Agents subordinate to him, and the Deputy Commissioners, with such notes as they need for the purposes of this Act.

(2) The Commissioners and Deputy Commissioners shall supply the Currency Agents subordinate to them, respectively, with such notes as those Agents need for the purposes of this Act.

(3) Every such note, other than a currency note of the denominational value of five rupees issued from any town not situate in Burma, shall bear upon it the name of the town from which it is issued.

Signatures to currency notes.

9. The name of the Head Commissioner, of one of the Commissioners, of a Deputy Commissioner or of some other person authorized by the Head Commissioner, or by one of the Commissioners, to sign currency notes, shall be subscribed to every such note, and may be impressed thereon by machinery, and when so impressed shall be deemed to be a valid signature.

Issue of currency notes for silver or gold coin by officers in charge of circles.

10. The officers in charge of circles of issue shall, in their respective circles, on the demand of any person, issue, from the office or offices of issue established in their respective circles, currency notes of the denominational values prescribed under this Act, in exchange for the amount thereof—

(a) in rupees or half rupees or in gold coin which is legal tender under the Indian Coinage Act, 1870, or

(b) in rupees made and declared to be a legal tender under the provisions of the Native Coinage Act, 1876.

Issue of currency notes for silver or gold coin by Currency Agents.

11. Any Currency Agent to whom currency notes have been supplied under section 8 may, if he thinks fit, on the demand of any person, issue from his agency any such notes in exchange for the amount thereof in any coin specified in section 10.

Issue to Government Treasuries of currency notes for gold coin not legal tender or gold bullion.

12. The officers in charge of circles of issue shall, on the requisition of the Comptroller General, issue to any Government Treasury currency notes in exchange for gold coin which is not legal tender under the Indian Coinage Act, 1870, or for gold bullion at the rate of one rupee for 7·53344 grains troy of fine gold.

Issue of currency notes for certain gold coin or gold or silver bullion or securities held by Secretary of State.

13. If the Secretary of State for India in Council shall consent to hold in gold coin or bullion, or in silver bullion or in securities of the kinds mentioned in section 20, the equivalent in value to notes issued in India as a reserve to secure the payment of such notes, the Governor General in Council may from time to time direct that currency notes shall be issued to an amount equal to the value of the coin, bullion and securities so held by the Secretary of State for India in Council.

Currency Notes where legal tender and where payable.

Currency notes where legal tender.

14. A currency note of the denominational value of five rupees, issued from any town not situate in Burma, shall be a legal tender in any place in British India except Burma,

a currency note of the denominational value of five rupees, issued from any town in Burma, shall be a legal tender at any place in Burma, and

a currency note of any denominational value exceeding five rupees shall be a legal tender at any place within the circle from which the note was issued,

for the amount expressed in the note, in payment or on account of—

(a) any revenue or other claim, to the amount of five rupees or upwards, due to the Government of India, and

(b) any sum of five rupees or upwards, due by the Government of India or by any body corporate or person in British India:

Provided that no currency note shall be deemed to be a legal tender by the Government of India at any office of issue.

Currency notes where payable.

15. A currency note shall be payable at the following offices of issue, namely:—

(a) a currency note of the denominational value of five rupees, issued from any town not situate in Burma, at any office of issue not situate in Burma;

(b) a currency note of the denominational value of five rupees, issued from any town in Burma, only at an office of issue in such town;

(c) a currency note of any denominational value exceeding five rupees, at an office of issue in the town from which it was issued and also, unless issued from any town in Burma, at an office of issue in the Presidency-town of the Presidency within which such town is situate.

Currency notes issued from currency agencies where deemed to be issued.

16. For the purposes of sections 14 and 15, currency notes issued from any currency agency shall be deemed to have been issued from the town appointed under section 4 to be the place of issue in the circle of issue in which that agency is established.

Reserve.

Reserve coin, bullion and securities to be equal to amount of currency notes in circulation.

17. The whole amount of currency notes at any time in circulation shall not exceed the total amount represented by the sovereigns, half sovereigns, rupees, half rupees and gold

The Indian Paper Currency Act, 1905.

(Reserve.—Sections 18-23. Private Bills payable to Bearer on Demand.—Sections 24-25.)

bullion, and the sum expended in the purchase of the silver bullion and securities, which are for the time being held by the Secretary of State for India in Council and by the Governor General in Council as a reserve to provide for the satisfaction and discharge of the said notes, and the said notes shall be deemed to have been issued on the credit of the Government of India as well as on the security of the said coin, bullion and securities:

Provided that, for the purposes of this section, currency notes which have not been presented for payment, in the case of notes of any denominational value not exceeding one hundred rupees within forty years, and in the case of notes of any denominational value exceeding one hundred rupees within one hundred years, from the first day of April following the date of their issue, shall be deemed not to be in circulation:

Provided further that all notes which are declared under the first proviso to this section not to be in circulation shall be deemed to have been issued on the credit of the Government of India and shall, if subsequently presented for payment, be paid from the revenues of the Government of India.

Power to dispose of coin and bullion in reserve.

18. Subject to the provisions of section 17, the Governor General in Council may at any time, if he thinks it expedient, convert any of the coin or bullion for the time being held by him as a part of the reserve into coin of any of the kinds mentioned in section 10 or into gold or silver bullion.

Coin and bullion to remain part of reserve during transit between England and India.

19. If any coin or bullion held by the Secretary of State for India in Council or by the Governor General in Council as part of the reserve is transmitted by the Secretary of State for India in Council to the Governor General in Council or by the Governor General in Council to the Secretary of State for India in Council, it shall be deemed during the period of transmission to remain part of the reserve referred to in section 17.

Nature and value of securities which may form reserve.

20. The securities mentioned in section 17 shall be securities of the United Kingdom of Great Britain and Ireland or of the Government of India, or securities issued by the Secretary of State for India in Council under the authority of Act of Parliament and charged on the revenues of India, and the value of them at the price at which they are purchased shall not exceed one hundred and twenty millions of rupees;

Provided that the value at such price as aforesaid of such of the said securities as are not securities of the Government of India shall at no time exceed twenty millions of rupees.

Trustees of Indian securities purchased under Act.

21. The securities purchased by the Governor General in Council shall be securities of the Government of India, and shall be held by the Head Commissioner and the Master of the Mint at Calcutta, or of such other Mint as the Governor General in Council may direct in this behalf, in trust for the Secretary of State for India in Council.

Power to sell and replace Indian securities.

22. (1) The Head Commissioner may, at any time, when ordered so to do by the Governor General in Council, sell and dispose of any of the securities held under section 21.

(2) For the purpose of effecting such sales, the Master of the Mint at Calcutta or of such other Mint as aforesaid shall, on a request in writing from the Head Commissioner, at all times sign and endorse, the securities; and the Head Commissioner, if so directed by the Governor General in Council, may purchase securities of the Government of India to replace such sales.

Account of interest on securities.

23. An account showing the amount of the interest accruing on the securities held as part of the reserve under this Act, and the expenses and charges incidental thereto, shall be rendered annually by the Head Commissioner to the Governor General in Council, and published annually in the Gazette of India.

Private Bills payable to Bearer on Demand.

Prohibition of issue of private bills or notes payable to bearer on demand.

24. No person in British India shall draw, accept, make or issue any bill of exchange, hundi, promissory note or engagement for the payment of money payable to bearer on demand, or borrow, owe or take up any sum or sums of money on the bills, hundis or notes payable to bearer on demand, of any such person:

Provided that cheques or drafts, payable to bearer on demand or otherwise, may be drawn on bankers, shroffs or agents by their customers or constituents, in respect of deposits of money in the hands of those bankers, shroffs or agents and held by them at the credit and disposal of the persons drawing such cheques or drafts.

Penalty for issuing such bills or notes and institution of prosecutions.

25. (1) Any person contravening the provisions of section 24 shall, on conviction by a Presidency Magistrate or a Magistrate of the first class, be punishable with a fine equal to the amount of the bill, hundi, note or engagement in respect whereof the offence is committed.

(2) Every prosecution under this section shall be instituted by the officer in charge of the circle of issue in which the bill, hundi, note or engagement is drawn, accepted, made or issued.

The Indian Paper Currency Act, 1905.

(Supplementary Provisions.—Sections 26-28. Transfer of Office of Issue from Allahabad to Cawnpore.—Section 29. The Schedule—Enactments repealed.)

Supplementary Provisions.

Abstracts of accounts.

26. An abstract of the accounts of the Department of Paper Currency, showing—

(*a*) the whole amount of currency notes in circulation,

(*b*) the amount of coin and bullion reserved, distinguishing gold from silver, and showing separately the amount of coin or bullion held by the Secretary of State for India in Council, or in transit from or to India, or in the custody of the Mint Master during coinage, and

(*c*) the nominal value of, and the price paid for, the securities held as part of the reserve, showing separately those held by the Secretary of State for India in Council and those held in India under section 21,

shall be made up four times in each month by the Head Commissioner, and published, as soon as may be, in the Gazette of India.

Power to make rules.

27. (*1*) The Governor General in Council may make rules to carry out the purposes and objects of this Act.

(*2*) In particular and without prejudice to the generality of the foregoing power, such rules may—

(*a*) fix the denominational values (not being less than five rupees) for which currency notes shall be issued;

(*b*) provide for the alteration of the limits of any of the circles of issue; and

(*c*) declare the places at which currency notes shall be issued.

(*3*) Every such rule shall be published in the Gazette of India, and on such publication shall have effect as if enacted in this Act.

Repeals.

28. The enactments mentioned in the Schedule are hereby repealed to the extent specified in the last column thereof:

Provided that all securities purchased and notes issued under the Indian Paper Currency Act, 1882, or any Act thereby repealed shall, if undisposed of or in circulation at the commencement of this Act, be deemed to have been respectively purchased and issued under this Act.

Transfer of Office of Issue from Allahabad to Cawnpore.

And whereas it is proposed to close the office of issue at present established in the town of Allahabad and to establish in lieu thereof an office of issue in the town of Cawnpore; It is hereby further enacted as follows:—

Special provision for payment of currency notes issued prior to closing of Allahabad office.

29. For the purposes of sections 14 and 15, a currency note issued from the office of issue in the town of Allahabad prior to the date of the closing of such office shall, notwithstanding anything hereinbefore contained, be deemed, from the date of the establishment of an office of issue in the town of Cawnpore, to have been issued from such last-mentioned office.

ENACTMENTS REPEALED.

(*See section 28.*)

Year.	No.	Short title.	Extent of repeal.
1882	XX	The Indian Paper Currency Act, 1882.	So much as is unrepealed.
1893	VIII	The Indian Coinage and Paper Currency Act, 1893.	So much as relates to the Indian Paper Currency Act, 1882.
1896	XXI	The Indian Paper Currency Act Amendment Act, 1896.	The whole.
1899	XXII	The Indian Coinage and Paper Currency Act, 1899.	So much as relates to the Indian Paper Currency Act, 1882.
1900	VIII	The Indian Paper Currency Act, 1900.	So much as is unrepealed.
1902	IX	The Indian Paper Currency Act, 1902.	The whole.
1903	VI	The Indian Paper Currency (Amendment) Act, 1903.	The whole.

J. M. MACPHERSON,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of the Governor General on the 22nd March, 1905, and is hereby promulgated for general information:—

ACT NO. IV OF 1905.

An Act to provide for investing the Railway Board with certain powers or functions under the Indian Railways Act, 1890.

WHEREAS a Railway Board has been constituted for controlling the administration of railways in India, and it is expedient to provide for investing such Board with certain powers or functions under the Indian Railways Act, 1890; It is hereby enacted as follows:—

Short title and construction.

1. (1) This Act may be called the Indian Railway Board Act, 1905; and

(2) It shall be read with, and taken as part of, the Indian Railways Act, 1890.

Investment of Railway Board with powers under Indian Railways Act, 1890.

2. The Governor General in Council may, by notification in the Gazette of India, invest the Railway Board, either absolutely or subject to conditions,—

(a) with all or any of the powers or functions of the Governor General in Council under the Indian Railways Act, 1890, with respect to all or any railways, and

(b) with the power of the officer referred to in section 47 of the said Act to make general rules for railways administered by the Government.

Mode of signifying communications from the Railway Board.

3. Any notice, determination, direction, requisition, appointment, expression of opinion, approval or sanction, to be given or signified on the part of the Railway Board, for any of the purposes of, or in relation to, any powers or functions with which it may be invested by notification under section 2, shall be sufficient and binding if in writing signed by the Secretary to the Railway Board, or by any other person authorized by the said Railway Board to act in its behalf in respect of the matters to which such authorisation may relate; and the said Railway Board shall not in any case be bound in respect of any of the matters aforesaid unless by some writing signed in manner aforesaid.

J. M. MACPHERSON,
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 25, 1905.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Proceedings of the Council of the Governor General of India, assembled for the purpose of making Laws and Regulations.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE INDIAN COUNCILS ACTS, 1861 AND 1892 (24 & 25 VICT., CAP. 67, AND 55 & 56 VICT., CAP. 14).

The Council met at Government House, Calcutta, on Wednesday, the 22nd March, 1905.

PRESENT:

The Hon'ble Major-General Sir E. R. Elles, K.C.B., K.C.I.E., *presiding.*
His Honour Sir A. H. L. Fraser, K.C.S.I., Lieutenant-Governor of Bengal.
His Excellency General Viscount Kitchener of Khartoum, G.C.B., O.M., G.C.M.G., Commander-in-Chief in India.
The Hon'ble Sir A. T. Arundel, K.C.S.I.
The Hon'ble Sir Denzil Ibbetson, K.C.S.I.
The Hon'ble Mr. H. Erle Richards.
The Hon'ble Mr. J. P. Hewett, C.S.I., C.I.E.
The Hon'ble Mr. E. N. Baker, C.S.I.
The Hon'ble Mr. Gopal Krishna Gokhale, C.I.E.
The Hon'ble Mr. E. Cable.
The Hon'ble Nawab Saiyid Muhammad Sahib Bahadur.
The Hon'ble Mr. H. Adamson, C.S.I.
The Hon'ble Rai Bahadur B. K. Bose, C.I.E.
The Hon'ble Sir Rameshwara Singh, K.C.I.E., Maharaja Bahadur of Darbhanga.
The Hon'ble Rai Sri Ram Bahadur.
The Hon'ble Mr. L. A. S. Porter.
The Hon'ble Mr. A. D. Younghusband.
The Hon'ble Mr. L. Hare, C.I.E.
The Hon'ble Mr. H. A. Sim, C.I.E.
The Hon'ble Nawab Fateh Ali Khan, Kazilbash, C.I.E.

QUESTIONS AND ANSWERS.

The Hon'ble RAI SRI RAM BAHADUR asked the following questions:—

"1. Have the Government noticed certain paragraphs which have appeared in the *Amrita Bazar Patrika* of the 7th instant on the case of one Mr. Trimbak Ganesh Paranjpe, who was lately an Extra Assistant Commissioner in Berar?

"II. Will the Government be pleased to state why an inquiry under Act XXXVII of 1850 was not granted to Mr. Trimbak Ganesh Paranjpe when the post held by him was a gazetted appointment and he specially prayed for such inquiry in his memorial submitted to the Government of India?

"III. In view of the facts that Mr. Trimbak Ganesh Paranjpe completed nearly 28 years of good and approved service, and that there was a total absence of any direct evidence to substantiate the charges brought against him, will the Government be pleased to give him some pension or compassionate allowance in accordance with the practice generally followed in such cases?"

The Hon'ble SIR ARUNDEL ARUNDEL replied as follows:—

"I. The Government of India's attention had not been previously called to the paragraphs to which the Hon'ble Member refers.

"II. The Public Servants (Inquiries) Act, 1850, does not confer on public servants the right to require the Government to hold an inquiry under that Act. It only empowers the Government to hold such an inquiry if they think that it is demanded by the circumstances. In Mr. Paranjpe's case the Government did not think that any inquiry under the Act was necessary, but, in order that Mr. Paranjpe should have an opportunity of meeting the charges brought against him, they directed the Resident at Hyderabad to cause charges to be framed and to appoint an officer to investigate these charges formally, and, after the investigation had been so held, to submit all the proceedings for the orders of the Government of India. As the result of the investigation the Resident at Hyderabad recommended the removal of Mr. Paranjpe from the service, and the Government of India, after a careful consideration of the case, concurred.

"III. The Government of India cannot admit the accuracy of the statements implied in the Hon'ble Member's question, and they see no reason to entertain the suggestion that Mr. Paranjpe should be granted a pension or compassionate allowance."

The Hon'ble MR. GOKHALE asked the following questions:—

"I. With reference to the first question put by me at the last meeting of the Council asking for a return of new appointments with a salary of Rs. 5,000 and upwards a year created during the last twelve years, is it not a fact that such appointments are among those to the creation of which the previous sanction of the Secretary of State is necessary?

"II. If the answer to the previous question is in the affirmative, is not information about posts, to the creation of which the sanction of the Secretary of State was asked for and obtained during the last twelve years, available in the Secretariat of the Government of India?

"III. Are not the names of all officers in civil employ holding appointments with a salary of Rs. 5,000 and upwards a year included in the Civil Lists of the Government of India and the Provincial Governments?"

The Hon'ble MR. BAKER replied as follows:—

"I. The reply to the first question is in the affirmative.

"II. I have already informed the Hon'ble Member, on 10th March, that a reference would be required not merely to the Secretariat records, which would in itself be a very laborious undertaking, but also to Audit officers in all parts of India—involving a still further consumption of labour and time.

"III. The names of gazetted Civil and Military officers in civil employ are included in the Civil Lists. But those of other Military officers, and of civilians employed in Military Departments, are not included, nor are any non-gazetted officers. In neither case is there anything to indicate the date of the creation of the appointments they are holding."

INDIAN PAPER CURRENCY BILL.

The Hon'ble MR. BAKER moved that the Report of the Select Committee on the Bill to consolidate and amend the law relating to the Government Paper Currency be taken into consideration. He said:—"There are only two points in connection with the Report regarding which I need say anything. One of these relates to a matter in which the Committee have accepted the advice offered to them: the other is a matter in which they have decided not to do so.

"The first of these is the proviso which we have added to clause 20 of the Bill, limiting the amount of the sterling investment to 2 crores of rupees. The Bill as originally drafted imposed no limitation on the proportions in which the investment might be made in sterling and rupee securities, respectively. Government certainly never contemplated selling out any of its present investment of 10 crores or transferring any part of it into sterling scrip in present circumstances. But it was thought that there might be some advantage in having power to do so, in the interests of the currency reserve, if hereafter any change of circumstances should render this expedient. For instance, if gold should at some future time enter largely into the circulation, it might be expedient to place a larger part of the currency investment on a gold basis. The Bank of Bengal, however, and the Bengal Chamber of Commerce have demurred to the proposal, which, they point out, goes beyond the proposition originally submitted to them; while the former apprehend that the absence of any restriction would overshadow the Indian money market with the possibility of considerable operations which the public would be unable to anticipate.

"I cannot admit that these apprehensions are well-founded. But in all matters connected with the paper currency it is important that legislation should keep in close accord with banking and commercial opinion. Moreover, if occasion should arise hereafter to render an increase of the sterling investment expedient, it will always be possible to proceed by legislation. We therefore decided to defer to the opinion of the Chamber of Commerce and to adopt their suggestion.

"The other point to which I wish to refer relates to clause 13 of the Bill, which has reference to the holding of part of the coin and bullion reserve in London instead of in India. The Bank of Bengal and the Bengal Chamber of Commerce have both suggested that no part of this should be held for any length of time in London, but that it should be returned to India as soon as possible.

"There are two reasons why it is impossible to accept this suggestion. In the first place, it is not within the competence of this Council by legislation to impose duties or confer powers upon the Secretary of State. The powers of the Council are defined and limited by the Indian Councils Act of 1861, and do not extend so far. Since therefore the portion of the reserve which is held in London is held and controlled by the Secretary of State, it is clear that we could not require it to be shipped immediately to India, even if we wished to do so. But such a step would be very inexpedient on its own merits. So far as gold is concerned, the coin when held in London is actually one stage nearer the point at which it becomes effective for securing the encashment of notes than when it is in India. For it must be borne in mind that though gold is legal tender it is not in active circulation, and, moreover, that we have undertaken to receive it in exchange for rupees without limit. When notes are presented for encashment, what the presenter requires is, not sovereigns but rupees. Now, if we wish to increase our supply of rupees, to meet such demands, we can only use the gold portion of the reserve by buying silver with it for coinage: and silver is not procurable in any quantity in India, but must be purchased in and imported from Europe.

"If we were to do what the Bank of Bengal and Chamber of Commerce have suggested, we should have first to ship the gold from London to India, and then, as soon as we had occasion to use it, to ship it back again. There is absolutely nothing to gain by this double shipment which would be expensive, risky, and dilatory.

"As regards silver bullion, the case is different, and the need for keeping it in London is not nearly so strong. There is, however, a slight practical advantage in having power to keep it there, not indefinitely, but for a time. The reason is this: as soon as we make a shipment of silver, the fact necessarily becomes public, and the silver bullion dealers become aware that purchases are being made by the Indian Government: they are thus enabled to force up the market against us. If shipments are deferred until the whole transaction is complete, we are enabled to effect the purchase without this disadvantage. I do not affirm that the point is of great importance, but it does make some difference in practice.

"For these reasons the Committee have been unable to give effect to the suggestion, and have left the clause unchanged.

"These are the only points on which I think it necessary to offer any remarks. The Bill, though very important, is short and simple, and I do not think that it presents any features of difficulty or doubt."

The motion was put and agreed to.

The Hon'ble MR. BAKER moved that the Bill, as amended, be passed.

The Hon'ble MR. CABLE said:—"I merely desire to say, Sir, that I am glad the Hon'ble Member in charge of the Bill has seen his way to accept the proviso added to clause 20.

"It is felt by the mercantile community that to limit the investment in sterling securities to two crores of rupees is, on a balance of considerations, a wise and prudent thing.

"No doubt, as the Hon'ble Member says, the prime function of the currency reserve is to secure convertibility of the note issue, but that has never been in doubt during the past when only Indian securities have been held.

"The Hon'ble Member has admitted the principle that legislation in paper currency matters should keep accord with the views of the mercantile community, and if in the future any alterations in clause 20 are found advisable I have no doubt the mercantile community will co-operate with Government; for the interests of Government and the people in questions of this kind must always be identical.

"As to clause 13, I concur with the Hon'ble Member's remarks as far as they relate to gold, but with regard to his views on the advisability of keeping silver bullion in London, while recognizing that this clause of the Bill cannot be made the subject of amendment, I would remark that whether or not the bullion is kept at home it is impossible to secure the secrecy aimed at by the Hon'ble Member.

"The Bill as it now stands will, I am confident, receive the approval of the public."

The motion was put and agreed to.

INDIAN RAILWAY BOARD BILL.

The Hon'ble MR. HEWETT moved that the Bill to provide for investing the Railway Board with certain powers or functions under the Indian Railways Act, 1890, be taken into consideration. He said:—"The Bill has been duly published and no criticism of it or objection to it has been taken in any direction."

The motion was put and agreed to.

The Hon'ble MR. HEWETT moved that the Bill be passed.

The Hon'ble RAI SRI RAM BAHADUR said:—"Sir, the Bill which is going to be passed by this Council just now, will give a legal status to the newly-created Railway Board. While welcoming the formation of this Board as the means of giving effect to the recommendations of the expert, Mr. Robertson, C.V.O., I would venture to express a hope that the Board will direct its efforts to induce the Railway Administrations to take greater pains at, and pay more attention to, securing the comfort, the convenient transit—which should be effected as far as possible without changes at the junctions—of the third class passengers who form the bulk of the travelling public and who contribute by far the largest share of the Railway income. The great increase this year in the earnings of Railways is, I think, unprecedented, and I feel sure that this increase in the receipts from Railways will not only be maintained but make a steady progress, if proper steps be taken, by the different Railways, to ensure greater comforts to the third class passengers. This matter has lately been commented upon by the *Pioneer* newspaper, and I must own it is one of those questions which is beset with difficulties. In this connection I beg to refer to the steps taken by a State line, *viz.*, the Oudh and Rohilkhand Railway, which first took the lead in grappling with

this question, with a sympathetic attention and earnest desire to improve matters and overcome the difficulties; and the result now is that this Railway enjoys the highest popularity among the Indian travelling public and specially the third class passengers. To that Railway belongs the credit and honour of being the first in adopting the best and surest means to ascertain, first hand, from the Indian travelling public, their wishes, desires and grievances, by calling a conference of representative Indians. This conference was held at Lucknow in December 1903, and I beg to invite the attention of the Government to the interesting and instructive report of its proceedings.

"Sir, if the newly formed Board can make other Railways follow the example set by the Oudh and Rohilkhand Railway, it will more than justify its creation and existence.

"I hope the Council will pardon me for this trespass on their valuable time, but my sense of duty has induced me not to let this opportunity pass without the remarks which I have ventured to make."

The motion was put and agreed to.

FINANCIAL STATEMENT FOR 1905-1906.

The Hon'ble MR. BAKER introduced and explained the Financial Statement for 1905-1906. He said:—"I beg to present the Financial Statement for the ensuing year, and in doing so I propose, with your permission, Sir, to dispense with the formality of reading the whole Statement to the Council. In place of doing so I now lay it on the table, and propose to take it as read. Instead of reading it out I shall content myself with reading out a brief summary dealing with those points which alone are likely to be of general interest."

The Hon'ble THE PRESIDENT said that the new procedure had received His Excellency the Viceroy's concurrence.

The Hon'ble MR. BAKER then said:—

"The year now drawing to a close has been one of general prosperity, the only exceptions being the partial failure of the rains in Gujrat and some districts of Madras and the recent severe frosts in Upper India. This has been reflected in the revenue returns. Last March, we budgetted for a surplus of 138 lakhs. We now expect to have a surplus of 523 lakhs, the improvement being 385 lakhs. The causes of this great betterment are four in number:—

	Lakhs.
(1) There has been an unprecedented development of our net railway revenue, which has exceeded the estimate by .	285
(2) The price of Bengal opium has averaged R1,587 a chest as compared with the budget figure of R1,250, giving an increase of	163½
(3) Almost all the principal heads of revenue, except Land Revenue, have shown remarkable elasticity, especially Salt, Stamps, Excise, and Customs, yielding a net improvement of	162
(4) There have been savings under almost all branches of Civil Expenditure and public works, aggregating .	148½
These four causes of improvement have aggregated . .	759

"On the other hand, there has been an increase of expenditure in connection with the Army of 180 lakhs, of which 62½ lakhs is on account of the Tibet, Aden, and Seistan Missions, while almost the whole of the remainder represents expenditure on the scheme for reorganization and redistribution.

"Lastly, we have drawn upon Provincial balances to the extent of only 3 lakhs instead of the considerable sum of 197 as anticipated in the budget.

"The net result of these increases and decreases is the improvement of 385 lakhs mentioned above.

"For next year we have provided 366 lakhs for the reorganization of the Army, but the total military expenditure of all kinds will only exceed that of the current year by 31½ lakhs. After providing for this and for the normal growth of our ordinary expenditure on a liberal scale, it was found that if taxation were maintained on its present level we should have a surplus of 510 lakhs. It has

accordingly been decided to apply approximately 374 lakhs of this to reduction of taxation and to effecting special improvements in certain important branches of the Civil Administration.

"The measures which we have decided to adopt are seven in number. Two of these are remissions of taxation; one is an administrative reform involving sacrifice of revenue; and four are measures of improvement involving increase of recurring expenditure for the benefit of the country. They are the following:—

(1) We make a further reduction of the Salt tax of 8 annas a maund, except in Burma, thus reducing it to R 1-8-0 a maund. This will take effect from to-day and involves a loss of Revenue of 6 lakhs during the current year and of 183 lakhs per annum in future years.

(2) We shall abolish the famine cesses now levied in the United Provinces, the Punjab, and the Central Provinces, at a total cost of 22½ lakhs a year.

(3) We raise the weight of a letter which the Post Office carries for half an anna from half a tola to ¾, at an estimated cost of 7 lakhs per annum.

(4) We make additional assignments aggregating 50 lakhs per annum to Local Governments for the purpose of Police reform in accordance with the approved recommendations of the Police Commission.

(5) We make further assignments aggregating 35 lakhs per annum to Provincial Governments for expenditure on Primary Education, steps being also taken to ensure that the money shall not be diverted to any other purpose.

(6) We have set aside 20 lakhs per annum for initiating a large scheme of agricultural research, experiment, and instruction. This will eventually be distributed among Local Governments, but the details of the distribution are not yet settled, and the grant is for the present treated as Imperial expenditure; and

(7) We make grants-in-aid of the funds of all District and Local Boards in India, equal approximately to 25 per cent of their total revenue from cesses on the land. This is estimated to cost 56½ lakhs per annum.

The total cost of these seven measures is—

	Lakhs.
Remission of taxation	205½
Increase of postal facilities	7
Reforms of Civil Administration	161½
TOTAL	374

After providing for these we estimate that the total revenue of the ensuing year will amount to 125 crores 15 lakhs and the expenditure to 123 crores 79 lakhs and we expect to close the year with a surplus of 136 lakhs.

"We have made liberal provision, both in the current and the ensuing year, for remission and suspension of revenue in the tracts which have been injuriously affected by the partial failure of the monsoon in Bombay and Madras and by the recent severe frosts in Northern India. With these exceptions the prospects of the ensuing year appear to be favourable. Special efforts have been made to avoid under-estimating of revenue and over-estimating of expenditure, but several of the heads are exposed to exceptional uncertainty, especially Opium and Railway Earnings.

"For Capital Expenditure on Railways we have provided 12 crores, in addition to the regrant of a sum of 50 lakhs which has lapsed from 1904-05. This grant is the highest ever yet made. For Irrigation Major Works, we have provided 125 lakhs. This last grant would probably have been larger had it been possible to spend it.

"By the end of the current year, we shall have paid off all but half a million of our floating sterling debt, and it is intended to discharge the remainder during 1905-06.

"We propose to raise a loan of 4 crores in India, and one of 2 millions in England for capital expenditure on productive public works.

"The present intention of the Secretary of State is to draw 16¼ millions of bills on India next year, in addition to 1⅓ millions (2 crores) on account of the currency investment. These announcements are made subject to the usual reservation."

The Council adjourned to Wednesday, the 29th March, 1905.

CALCUTTA;
The 24th March, 1905.

J. M. MACPHERSON,
Secretary to the Government of India,
Legislative Department.



SUPPLEMENT TO

The Gazette of India.

No. 12.} CALCUTTA, SATURDAY, MARCH 25, 1905.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The* SUPPLEMENT *and* PART VI *of the* GAZETTE *can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.*

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA *is required by Law, or which has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

FINANCIAL STATEMENT FOR 1905-1906.

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ACCOUNTS AND ESTIMATES.

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FINANCIAL STATEMENT FOR 1905-1906.

PART I.

I beg to lay on the table the Financial Statement for 1905-1906, together with the usual figures relating to the Accounts of 1903-1904, and the Revised Estimate for 1904-1905.

2. Before presenting the figures, I may state that the good fortune which has attended the finances of the Government of India during the last six years has not failed us. It is true that in parts of Bombay and Madras there was some failure of the monsoon, and that in certain districts of Northern India the *rabi* crop which had promised to be magnificent has been seriously damaged by frost. But notwithstanding these local misfortunes, which have our hearty sympathy and shall receive a full measure of relief, we expect that the year 1904-1905 will close with the large surplus of £3,485,500. For next year, we estimate that on the present basis of revenue and expenditure we should have had a surplus of £3,398,800. We have, however, decided to make certain large remissions of taxation, and also to devote considerable sums of money to the improvement of various branches of the civil administration. These are estimated to absorb £2,495,000 per annum. The effect of these measures, an account of which will be presented in its proper place, is to reduce the estimated surplus of 1905-1906 to £903,800.

3. The figures for the three years, exhibited in their simplest form and excluding Capital, Debt, and Remittance transactions, are as follows:—

	1903-1904 (Accounts).
	£
Revenue	83,756,155
Expenditure charged against Revenue	80,759,755
Surplus	2,996,400

	1904-1905 (Revised Estimate).
	£
Revenue	84,699,100
Expenditure charged against Revenue	81,213,600
Surplus	3,485,500

	1905-1906 (Budget Estimate).
	£
Revenue	83,433,000
Expenditure charged against Revenue	82,529,200
Surplus	903,800

Accounts of 1903-1904.

4. This time last year, we estimated that the year 1903-1904 would close with a surplus of £2,711,200. The actual result has been better by £285,200. The revenue exceeded the estimate by £688,355, and the expenditure increased by £403,155. The receipts and charges of our Railways exceeded the estimate by £118,465 and £112,397, respectively, and those formerly shown under "Mint" (which represent chiefly the profits on coinage, and payments into the Gold Reserve Fund) were larger by £172,566 and £168,485, respectively. In both cases the net variation was small. The same remark applies to the receipts and charges under "Marine." The receipts from Salt, Excise, Forests, and Customs were better than the estimate by £90,465, £54,596, £43,216, and £36,798, respectively. In the last case the import of cotton piece goods contributed materially to the improvement. An advance payment of interest by the Bombay Port Trust led to an increase under that head; while in

England there was an unexpected receipt of £90,204 from the War Office on account of British troops serving in India. On the other hand, there was a reduction of £28,012 under Land Revenue, chiefly due to the change of *kist* day in Assam. There was also a reduction of £28,276 in the cost of the Telegraph service, of which £16,500 was due to short payments under the Joint Purse agreement, and the remainder represented reduced capital outlay in India. Further explanations on all material points will be found in the Memorandum by the Financial Secretary which is appended to the Financial Statement.

Revised Estimate, 1904-1905.

5. The Revenue of the year has largely, and the expenditure has considerably, exceeded the estimates which we framed last March. At that time we anticipated that the revenue would amount to £80,148,600, the expenditure (including Provincial surpluses and deficits) to £79,229,900, and the surplus to £918,700. These figures have risen, according to our latest calculations, to £84,699,100, £81,213,600, and £3,485,500 respectively; the surplus exceeding the estimate by the large sum of £2,566,800.

6. The causes which have led to this result are, firstly, the remarkable elasticity of our Railway revenue, which exceeded the estimate by £2,381,500 (or by £1,900,300 *net*); secondly, the high prices obtained for Bengal opium, which have augmented the revenue from this source by £1,088,900; and thirdly, the general prosperity of the year throughout the greater part—though not the whole—of India, which has led to an expansion of revenue under every head except Land Revenue and small sums under Assessed Taxes and Provincial Rates. The aggregate improvement under these various heads was £1,080,100. There has been a reduction of expenditure under most of the heads of the civil administration, amounting to £990,200, but the charges on account of Railways rose by £481,200, while under Army there was an increase of £1,200,000, due mainly to the Tibet Mission and outlay in connection with the reorganization and redistribution of the army in India. The remainder of the difference is due to the adjustment of the Provincial surpluses and deficits, the Provincial balances being drawn upon to the extent of only £24,100 in place of £1,316,800 taken in the budget. The greater part of this difference is due to the two grants of 50 lakhs each, or £667,000, which were made to the Local Governments of the Punjab and Bombay in connection with the revision of their Provincial Settlements.

7. The principal variations of revenue from the Budget Estimate were as follows:—

	£
DECREASE—	
Land Revenue	628,700
INCREASE—	
Opium	1,088,900
Salt	218,400
Stamps	105,900
Excise	252,000
Customs	444,200
Other heads	132,800
Interest	100,700
Post Office	95,400
Telegraph	54,800
Civil Departments	89,900
Miscellaneous	28,500
Railways	2,381,500
Irrigation	68,200
Other Public Works	54,800
Receipts by Military Department	62,300
TOTAL	5,178,300

8. The falling off under Land Revenue was wholly due to the large remissions and suspensions which have been granted in Bombay and Madras, in consequence of the failure of the monsoon in Gujerat and certain districts of the Madras Presidency. These amounted to 47 and 44 lakhs, respectively. The estimate of collections in the United Provinces has also been reduced by R8,24,000, mainly in consequence of a poor *kharif* crop in Bundelkhand. (The injury done to the *rabi* in the United Provinces by frost affects the revenue of 1905-1906 rather than that of the current

year). These three failures, of which the first two were undoubtedly serious to the areas affected by them, constitute almost the only drawback from the generally favourable character of the seasons during the past year. It may be stated that the curtailment of revenue collections mentioned above is by no means the only measure adopted for the relief of the tracts concerned. Additional takavi advances aggregating R10,00,000 have been authorized by the Local Governments in question: famine relief works on a [illegible] but sufficient scale have already been undertaken in Bombay: and provision for si[illegible] the extent of 15 and 16¾ lakhs, respectively, has been made in the estimates for 1905-19[illegible].

In most of the other Provinces the Land Revenue exceeded the estimate, especially in Burma and the Punjab.

9. As regards Opium, the Budget Estimate adopted an average price of R1,250 per chest of Bengal opium. This has been largely exceeded in every month of the year. The price obtained in April was R1,740, and, though the market was quieter in September and October, it recovered in the cold weather, prices reaching R1,621 in February and R1,552 in March, with an average of R1,587 for the whole year. The poppy crop was an excellent one, and the payments to cultivators were proportionately large, though they fell short of the liberal budget provision by 5 lakhs of rupees.

The pass duty on Malwa opium was raised from R500 to R600 per chest with effect from the 7th May 1904. The demand for export was weaker than in 1903-1904, though stronger than in the two preceding years. The number of chests cleared is estimated at 19,370, and the higher rate of duty has only yielded one lakh above the original estimate.

10. The Salt Revenue has again shown a healthy expansion and is now estimated at £5,351,700, as compared with £5,250,465 in 1903-1904, and £5,133,300 taken in the Budget. The issues are estimated at 39,165,000 maunds, or, excluding Burma, at 37,750,000 maunds. The latter figure is an increase of 1,366,358 maunds over the issues of 1903-1904. This follows increases of 1,174,458 maunds and 815,385 maunds, respectively, in the two previous years, and affords reasonable ground for the belief that the reduction made in the duty two years ago has reached a large proportion of the small consumers by whom the bulk of the revenue is contributed.

11. The revenue from Stamps continued to develop in almost every Province, the growth being greatest in Bengal. Under Excise, an increase of 10½ lakhs over the actuals of 1903-1904 was taken in the Budget, but this will be exceeded by R37,79,000. Every Province has exceeded the estimate except Burma (where the decrease is nominal), the increase being greatest in Bombay, Madras, the Central Provinces and Berar. This branch of the administration demands, and is receiving, the constant attention of Government. Fluctuations from one year to the next afford no sure ground for any general conclusions, but if the facts relating to a substantial period of time are examined they lend little colour to the belief that the habit of drinking is on the increase. The main cause of the growth of revenue from liquor is undoubtedly the higher rate of taxation now imposed upon it. Our receipts from Customs have exceeded the estimate by £444,200, and the actuals of last year by £395,102, the increase being distributed with tolerable uniformity between Bengal, Bombay, and Burma. The chief factor in the increase of revenue was the imports of cotton piece goods, which yielded £154,960 more than in 1903-1904. Manufactured articles gave an increase of £77,922; the export duty on rice was the highest on record and gave an increase of £51,242; and smaller increases were furnished by most other heads, including petroleum, sugar, metals, silver, and the cotton excise duties. There has been a large development of postal and telegraph business, due, in the latter case, to the reduction of inland rates and increased foreign traffic across India in consequence of the Russo-Japanese War. The only other head that need be mentioned is Railways. The increase of net earnings over the Budget Estimate was £1,900,300, of which State Railways contributed £1,789,600. Of this large sum, no less than £900,000 has been contributed by the North Western Railway, where the wheat traffic has largely exceeded the remarkable figures of 1903-1904. All the other principal systems, however, shared in the growth of revenue, the principal improvements being on the East Indian Railway (51 lakhs), the Great Indian Peninsula Railway (21½ lakhs), the Bengal Nagpur Railway (13 lakhs), and the Rajputana-Malwa Railway (12 lakhs). Railway earnings are necessarily a matter of great uncertainty, as they are dependent on causes which are beyond our control, and which it is often quite impossible to foresee long in advance. The general tendency must in the long run be in the direction of expansion, as the length of open mileage increases, and the country served thereby becomes opened up.

Expenditure.

12. Many of the Local Governments have failed to expend the full amount of their allotments, especially those under Land Revenue (which really represent the charges on account of district administration), Courts of Law, Jails, Police, Education, Medical, and Civil Works. A similar explanation applies to the Military Works Department and the Postal and Telegraph administrations. In the latter case, however, a part of the reduction represents merely postponement of payments due under the Joint Purse Agreement, but not likely to be adjusted till after the close of the year. The reduction under "Mint" is only apparent, and is due to the transfer to the Debt and Deposit section of the accounts of the profits on coinage and payments into the Gold Reserve Fund. The increase of £73,600 under the group entitled "Famine Relief and Insurance" is mostly nominal. It was formerly the practice to treat the net loss on the Indian Midland and Bengal Nagpur Railways as a part of the sum of one million sterling for which we budget every year as an insurance against famine. This practice has now been discontinued, and the full million is shown irrespective of whatever loss there may be on the two Railways in question. There has, however, been a real increase of £8,800 under this head for Famine Relief works in Bombay. Under Irrigation, there has been an increase of £103,400, of which £52,200 represents working expenses of productive works, and £58,800 is on account of minor works.

13. The only other head that calls for notice is Army Services, in which the excess over the Budget is £1,200,000. Of this amount, £417,000 represents the increase of expenditure over the estimate on account of the Aden Delimitation Commission, the Seistan Boundary Commission, and the Tibet Mission, chiefly the latter. The charge on account of reorganization for which no provision was made in the Budget, is shown as accounting for £1,191,500, but this includes expenditure incurred in England from the provision of £500,000 for new artillery for which Budget provision was made as explained in paragraph 193 of last year's Financial Statement. Under other Military heads there was an increase of £91,400.

Budget Estimate, 1905-1906.

14. For next year we estimate that the revenue will amount to £83,433,000, and the expenditure (after allowing for a reduction of £1,370,300 in Provincial balances), to £82,529,200, thus leaving a surplus of £903,800.

15. We anticipate that the loss of Land Revenue which has occurred in the current year (as compared with the Budget) will be nearly, though not quite, made good by the revision of settlements and the bringing of new land under assessment, especially in Burma, Bengal, and Madras. In Bombay, on the other hand, the recovery is not expected to bring up the collections to the level of 1903-1904; and in the United Provinces and the Punjab realizations will probably be prejudicially affected by the injury done to the *rabi* by frost. In the former province, the estimate has been placed 50 lakhs lower than was contemplated before this misfortune occurred, and of this 42½ lakhs will be treated as remissions. Under Opium, we have taken the price of Bengal opium at R1,400 a chest, which is as high as it is safe to go. This will place the receipts £566,300 below those of 1904-1905, but this item is notoriously uncertain. Under Stamps and Excise we have assumed that the revenue will continue to grow to a moderate extent. Under Customs, the high figures of the current year under piece goods and the export duty on rice are not certain to be maintained, and we have thought it prudent to assume that the total revenue will virtually be stationary.

16. Under the important head of Railways, it would be unsafe to reckon on a continuance of the remarkable returns of the present year. The receipts and charges for the past and the current years, and those for which we have taken credit in 1905-1906 are as follows:—

	1903-1904, Actuals.	1904-1905, Revised Estimate.	1905-1906, Budget Estimate.
	£	£	£
Receipts	21,557,866	23,997,300	23,856,400
Charges	20,697,197	21,742,800	22,292,200
NET REVENUE .	860,669	2,254,500	1,564,200

17. On the expenditure side the only important reductions are under Interest (£273,500) and Opium (£134,100). The latter is due to the comparatively poor prospects of the poppy crop now upon the ground. The former is due partly to the discharge of one and a half millions sterling of India Bills during the current year, and the intended discharge of half a million more during 1905-1906, but principally to the transfer of debt from the non-productive account to the Railway and Irrigation revenue account. This process is continued year by year, being determined by the extent to which capital expenditure has been provided for otherwise than from loan funds. The [illegible] interest charge on non-productive debt has in this manner been reduced to £895,8[illegible]

Under Army Servi[illegible] there is a small decrease of £32,400, which represents the difference between an increase of £1,013,200 on account of the Reorganization scheme (to which reference is made in paragraphs 30 to 32 below), and a decrease of £1,045,600 under ordinary expenditure, effective and non-effective. Of the latter £645,300 is due to the practical cessation of expenditure on the Tibet Mission and the Aden and Seistan Commissions. The remainder of the decrease is due to the curtailment of special measures for the improvement of the army which will hereafter be to a large extent merged in the Reorganization scheme.

18. Under the other principal heads of expenditure, we anticipate an increase as follows:—

	Increase on Revised Estimate of 1904-1905.
	£
Direct Demands on the Revenue	161,000
Telegraph	119,100
Salaries and Expenses of Civil Departments	1,026,800
Other Public Works	888,100
Special Defences	105,300

Under the first of these heads, the increase is due to fuller provision being made for the expanding requirements of district administration in all Provinces, especially Bengal and Madras, and the strengthening of Excise establishments in the Central Provinces, Bengal, Burma, and Bombay. The Army Reorganization scheme accounts for an increase of £232,900 shown under "Other Public Works." Of the remaining increase under this head, £125,000 represents expenditure on the Simla improvement scheme which was not carried out during the current year, and £153,000 are on account of a variety of new works chiefly in Burma and Bengal. The bulk of the increase, however, is due to the cause explained in paragraph 27 below. Of the large increase shown under Salaries and Expenses of Civil Departments £700,000 are explained in paragraphs 24 to 26 below. The remainder is made up of increases of Provincial expenditure under Police (£69,200), Education (£132,200), Medical (£78,100) mainly on account of plague charges in Bombay, Madras, the United Provinces and Burma, and Scientific and Minor Departments (£83,800) mainly on account of the Pusa Agricultural College. These are partially counterbalanced by decreases of small individual amount under other heads of this group. The increase under Telegraphs is due to the development of the service. The increase under Special Defences merely indicates that there was a large lapse on the grant for the current year. The causes of the increase under the remaining heads are explained below.

19. Had we maintained taxation on the same scale as in the current year, and provided merely for the normal growth of Civil expenditure as well as for the charges involved by the reorganization of the Army, the surplus in 1905-1906 would have amounted, not to £903,800, but to £3,398,800. As intimated in paragraph 2, it has been decided to apply a large part of this sum to the remission of taxation, and to effecting improvements in certain important branches of the Civil administration. I now proceed to set these forth in detail.

Application of the Surplus.

20. The measures to which we have resolved to apply the surplus at our disposal are seven in number. Two of these are remissions of taxation; one is an administrative reform involving a sacrifice of revenue; and four are measures of improvement of branches of the Civil administration involving permanent increase of expenditure.

21. In the first place, we have decided to make a further reduction in the salt tax of 8 annas a maund, thus fixing it at R1-8-0 a maund throughout India, exclusive of Burma where the rate is already only R1. The reduction will take effect from to-day, and is estimated to involve a loss of revenue of 6 lakhs in the remainder of the current year and of 1,83 lakhs in 1905-1906. Some portion of the loss may be made up by increase of consumption, but allowance has been made for this in the estimate. The rate of duty will then be at least 25 per cent lower than at any date since the duties were made uniform throughout India in 1878.

22. The second measure is the abolition of the so-called famine cesses which are levied in the United Provinces, the Central Provinces, and the Punjab (excluding the districts transferred to the North-West Frontier Province in 1901). These cesses were first imposed in 1878, at rates approximately equivalent to 2 per cent on the land revenue, as a part of the measures then being carried out for the creation of an annual surplus of 1½ crores of rupees as an insurance against famine. The provision for this purpose has now been made up in other ways, and the retention of these cesses, which are paid in no other part of India, is no longer necessary. The question of abolishing them was considered some years ago, but it was found to be doubtful whether the remission would reach the actual cultivator, and it was further held that other measures then in contemplation were entitled to priority. The former consideration still holds good, but the latter does not, and we have therefore decided that the time has come when the payers of these cesses, whether landlords or tenants, may rightly be relieved of them. The loss of revenue involved is :—

	R
United Provinces	13,30,000
Punjab (including districts transferred to North-West Frontier Province)	7,39,000
Central Provinces	1,96,000
TOTAL .	22,65,000

The cesses at present form an asset of Provincial revenues, which will be compensated by an assignment through the adjusting head.

23. The third measure is an improvement of postal facilities. At present the weight of a letter which the Indian Post Office carries for half an anna is limited to half a tola. We have decided to raise this to three-quarters of a tola, and we estimate that this will involve a loss of revenue of 7 lakhs of rupees per annum. The alteration in the limit of weight has often been advocated in the press and elsewhere, and will be appreciated by a large section of the public. So long as the postal services are not conducted at a loss, it is not the desire of Government to treat them as a source of revenue; and we believe that the margin of net receipts is sufficiently assured to justify us in undertaking this reform without serious danger of incurring a postal deficit.

24. Turning now to the four measures of administrative improvement which involve increased recurring expenditure, the first in urgency, though not in immediate magnitude, is the reform of the Police, in accordance with the approved recommendations of the Police Commission. To carry out those recommendations in full will cost a very large sum of money, and must necessarily occupy a considerable time. For next year, however, we have arranged to make a beginning by providing a sum of 50 lakhs of rupees which will be distributed among the Provinces as follows :—

	Lakhs.		Lakhs.
Madras	10	Burma	5
Bombay	5	Central Provinces	4
Bengal	12	Berar	1
United Provinces . . .	6½	Assam	½
Punjab	5	Minor Provinces	1

These grants will be permanent and will be added to the fixed assignment of each province which has a Provincial Settlement. The principal measures to which these grants will be applied during 1905-1906 are the following :—

(a) the strengthening of the armed Police reserve;

(b) an increase to the pay of the rank and file of the force;

(c) the grant to all constables of a free kit on enlistment, together with local allowances in special tracts, and a deputation allowance of 2 annas a day (or 4 annas in Burma) when deputed on duty beyond their circle; and

(d) an increase of strength and pay and improved grading for Sub-Inspectors,

It is estimated that these measures, which for the most part can be carried out without delay, will absorb the whole of the provision made for 1905-1906. The remainder of the approved reforms will be carried out in due course, the requisite funds being provided partly from Provincial revenues, and partly by means of additional assignments from Imperial. It is hoped that not less than 25 lakhs per annum will be made available for this purpose in 1906-1907 and succeeding years until the entire scheme has been carried out; but it is evidently impossible to guarantee this rate of progress in advance.

25. The next measure is a permanent grant of 35 lakhs per annum to Provincial [illegible]ernments for expenditure on Primary Education. This grant will be provincialized in [illegible] the grants for Police, and will be distributed as follows:—

	Lakhs.		Lakhs.
Madras	[illegible]	Burma	2
Bombay	5	Central Provinces	1·6
Bengal	10	Berar	·4
United Provinces	6	Assam	1

Punjab . 3 lakhs.

It is unnecessary to dwell on the importance of making better provision for the needs of primary education in India. Not only are there too few primary schools; but in most of them the teachers are untrained, underpaid, and insufficient in number; the school buildings in some provinces are squalid and unsuitable; the appliances and apparatus fall far short of the standard recognized as desirable; and the inspecting staff is inadequate and of inferior attainments. In so far as these defects are due to want of funds, the grants now made will go some way to remove them. Steps will be taken to ensure that they shall be reserved exclusively for the purpose for which they are given, and not diverted to other objects however desirable in themselves.

26. Next, we have decided to set apart a sum of 20 lakhs per annum for the development of agricultural experiment, research, demonstration, and instruction. The ultimate aim which we set before ourselves in this matter is the establishment of an experimental farm in each large tract of country of which the agricultural conditions are approximately homogeneous, to be supplemented by numerous small demonstration farms, the creation of an agricultural college teaching up to a three years' course in each of the larger Provinces, and the provision of an expert staff in connection with these colleges for purposes of research as well as education. This programme will be a work of time, and the details will have to be worked out carefully with the Local Governments. The eventual cost will largely exceed 20 lakhs a year, but we believe that that sum can be usefully spent during 1905-1906 in the establishment of seed and demonstration farms, the construction of buildings, the acquisition of land, and the like. The distribution of the total grant between the various Local Governments has not yet been settled, and for the present, the whole grant is shown as Imperial expenditure. It will be passed on to the Provincial head when the distribution has been finally arranged. The cost of these three measures is 1,05 lakhs of rupees, or £700,000 per annum. It is charged under the head "Salaries and Expenses of Civil Departments," and accounts for the greater part of the increase under that head.

27. The last measure to which we have decided to devote a part of our surplus involves the largest expenditure of all. It has been resolved to make a grant-in-aid of the funds of all District and Local Boards throughout India, equal approximately to one-fourth of their income from rates or cesses imposed upon the land. It is estimated that this will cost us 56½ lakhs per annum, and the amount will grow as the income from cesses increases. Each Local Government will for the present have power to distribute its share of the grant among its Local Boards at its discretion in accordance with their respective needs, but it is not intended that the grants now to be sanctioned shall be accompanied by any transfer of charges which are at present Provincial. The allotments to each Province for 1905-1906 are as follows:—

	Lakhs.		Lakhs.
Madras	14	Burma	4½
Bombay	7	Central Provinces	1·10
Bengal	12½	Berar	·90
United Provinces	8	Assam	1½
Punjab	6½	Minor Provinces	½

The charge, which amounts to £377,000, is shown under "Other Public Works."

Although individual Boards have sometimes received grants from Provincial Revenues in the past, no permanent subvention of a general character has ever been made in India. In the United Kingdom, however, there are precedents for grants-in-aid of local taxation; and even if there were none, we entertain no doubt that in the circumstances of this country such a grant as is now proposed can be most usefully applied. It is a general complaint that the resources of the Boards are incommensurate with the duties imposed upon them; and throughout a great part of India from sheer want of funds it is impossible to make adequate provision for their roads and bridges, f[illegible] their hospitals and dispensaries, for their schools, for water-supply an[illegible] for veterinary aid for cattle. We hope that the substant[illegible] now given to the Boards will afford them the means of effecting material improvements in all these branches of their administration. [illegible] distribution of the allotments it is intended that special consideration shall, wherever possible, be paid to the wants of the several districts in the matter of communications.

28. The cost of these seven measures is £2,495,000, and it is distributed as follows:—

	£
Remission of Taxation	1,371,000
Increase of Postal facilities	47,000
Reforms of Civil Administration	1,077,000
TOTAL .	2,495,000

Army Services.

29. The expenditure on the Army during the last four years and that proposed for 1905-1906 are as follows:—

	Army.	Military Works.	Marine.	Special Defences.	TOTAL.
	£	£	£	£	£
1901-1902	15,763,931	964,783	464,500	...	17,193,214
1902-1903	17,346,392	1,096,669	378,211	...	18,821,272
1903-1904	17,865,208	1,034,654	580,307	27,054	19,507,223
1904-1905 (Revised Estimate) .	20,314,700	987,600	57[illegible],700	147,900	22,022,900
1905-1906 (Budget Estimate) .	20,282,300	1,149,100	547,900	253,200	22,232,500

We have continued our policy of providing funds year by year for the improvement of the Army. Since 1899, the practice has been to bring together all projects of this character into an annual schedule, and to select the items to be proceeded with after determining the aggregate allotment which the state of our finances permits. The total sum allotted in this way during each of the past five years has been as follows:—

	£
1900-1901	606,100
1901-1902	1,001,400
1902-1903	981,300
1903-1904	1,123,000
1904-1905	1,009,800

30. For next year practically all measures of this nature in contemplation are merged in, and their cost is dwarfed by the great scheme for the redistribution and reorganization of the Army which has attracted so much public attention during the past few months. The leading principle of this scheme is the recognition of the fact that the chief function of the Army is now the defence of the North-West Frontier, and that the Army in peace should be organized and trained in units of command similar to those in which it would take the field in time of war. As a result the troops will be more concentrated, a number of small cantonments being abandoned, and their distribution will be mainly in three Army Corps Commands, each consisting of three divisional commands. Each divisional command will in the event of general mobilization supply a full division to take the field, in addition to providing the troops which would still be necessary for maintaining internal security. The old system under which the field Army arrangements were entirely distinct from those regulating the peace commands, will thus disappear;

mobilization will become a natural and relatively easy supplement to the peace organization; and the number and efficiency of the field forces will be materially increased.

31. The financial aspect of the scheme may be summarized very briefly. Having regard to its great magnitude, its intrinsic importance, and its lasting character, we should have been justified, according to the practice of most other nations, in [illegible]iding for it from loan funds; and, if necessity should arise hereafter, the Government of [illegible] be prepared to recommend that course. The present state of our finances, [illegible] as enables us to make the necessary provision from current revenue, without transferring [illegible] the burden to future generations. Accordingly during the year now drawing to a c[illegible] a sum of £500,000 provided in the budget for new artillery, we have made spec[illegible] grants aggregating £1,040,000 (making £1,540,000 in all, of which, however, only £1,193,800 has been spent) for the supply of rifles, maxim guns, ammunition, ordnance stores, hospital equipment, additional mule transport, and additions to our reserve of horses. For next year we have provided £951,312 for the re-armament of our artillery with quick-firing guns of the newest and most efficient pattern: we shall regrant the unspent balance of £333,300 which has lapsed from the allotment for 1904-1905; and we make a further grant of £1,145,288 to carry out those portions of the main scheme to which priority has been allotted. The most important of these are the provision of lines and land for native troops, the increase of our reserves of artillery and small arms ammunition, the provision of additional mule corps and cadres, the supply of transport carts and ammunition wagons, and additional ordnance field parks. The total grants for Reorganization in 1905-1906 thus amount to £2,439,900.

32. For the next few years, we intend to allot a sum of £2,000,000 per annum for the prosecution of the scheme, which we hope to carry to completion within the period accepted by the military advisers of Government. If circumstances should indicate the expediency of accelerating the pace, we shall not shrink from whatever measures may be necessary to that end. When the scheme has been fully carried through, it will involve a considerable permanent addition to our expenditure in the form of recurring charges. I do not propose at the present time to put forward an estimate of what this will amount to, but there is no reason to apprehend that it will be beyond our power to meet.

Railway Construction and Earnings.

33. The following statement shows the capital expenditure on Railways during the last five years, and the Budget Estimate for 1905-1906, whether incurred by the State or by Guaranteed or Assisted Railway Companies:—

	1900-1901.	1901-1902.	1902-1903.	1903-1904.	1904-1905. (Revised.)	1905-1906. (Budget.)
	£	£	£	£	£	£
Open lines, including rolling stock	3,521,489	2,350,510	3,211,634	3,725,134	3,492,600	3,720,067
Lines under Construction—						
(A) Started in previous year	1,674,013	3,393,756	3,016,666	2,091,200	3,431,334	4,265,600
(B) Started in current year	122,266	170,933	476,764	564,134	554,000	347,667
TOTAL	5,317,768	5,915,199	6,705,064	6,380,468	7,477,934	8,333,334

34. On the 31st March 1904, the total length of open lines was 27,138 miles, classified as follows:—

5′ 6″ gauge	14,523
Metre "	11,513
Special gauges	1,102
TOTAL	27,138

We have added to this during the current year—

5' 6" gauge	226
Metre „	188
Special gauges	210
TOTAL	624

During the ensuing year, we hope to increase this length by [illegible] more.

35. As regards open lines, we expect to complete the doubling of the Great Indian Peninsula Railway from Khandwa to [illegible] We shall undertake the doubling of the North Western Railway from Rohri to Samasata, a length of 208 miles. This work is very necessary in the interests of the port of Karachi. As regards other lines, we hope to finish the Quetta-Nushki Railway and nearly or quite to finish the Gaya-Barakur branch of the East Indian Railway. We shall commence work on the Katihar-Godagiri metre-gauge line and the southern section of the Nagda-Muttra line, while progress will also be made with the Golakganj-Gauhati line in Assam, the Azhikhal-Mangalore line in Madras, the Southern Section of the Jech-Doab line in the Punjab, and two important branch lines in Burma, besides several minor extensions of the Tirhoot Railway. The expenditure which we have recently incurred and which we contemplate for next year is undoubtedly on a liberal scale; but if the projects to be undertaken are as judiciously selected as has been done in the past, the figures which I am about to present afford ample justification.

36. For a long series of years, the Railways of India imposed a net burden on the revenues of the country, *i.e.*, the net earnings fell short of the annual expenditure on account of interest on debt and other charges debitable to the Railway account. Even when the burden was heaviest, it was far outweighed by the collateral benefits which the country derived in a hundred ways from the existence of the Railways. But the burden itself has at last slipped from our shoulders. For six years past, the Railway revenue account has shown, not a deficit, but a surplus. The following figures show the net profit in cash which has accrued to Indian revenues in those years, after deduction of every item which can possibly be charged against the account, including working expenses, interest on capital, the surplus profits payable to the Companies, the annuity charges for purchase of the old guaranteed lines, and all miscellaneous Railway expenditure whatsoever:—

	£
1899-1900	76,756
1900-1901	325,124
1901-1902	846,616
1902-1903	228,949
1903-1904	860,669
1904-1905 (Revised Estimate)	2,254,500

37. The true commercial results are still more favourable, for in the figures summarized above, there are included (1) the charges on account of lines not yet open for traffic, which are necessarily earning nothing at present; (2) the charges on account of strategic and military lines, and lines constructed solely as a protection against famine, which cannot be expected to yield a direct return; (3) the annuity payments by which we are liquidating out of revenue the capital cost of the East Indian, the Great Indian Peninsula, the Eastern Bengal, and the North-Western Railways; and (4) payments under the old guarantee to the Madras, and Bombay, Baroda and Central India Railways at a rate of exchange which has long since become obsolete.

38. The capital at charge at the end of the present year is estimated at £242,547,677. The net receipts during 1904-1905 are estimated at £12,923,500, which represents a return on the capital of 5·33 per cent. If we have regard to open lines only, the capital at charge would amount to £237,495,798 and the yield to 5·44 per cent. Other countries may show a far greater mileage in proportion to area and population, but there are few whose railway balance sheet presents a healthier appearance. And while we congratulate ourselves on the flourishing state of our property, let us not forget the debt of gratitude that India owes to the statesmen from Lord Dalhousie onwards, by whose foresight, confidence, and steadfast perseverance that property has been created. With the constitution of the Railway Board, a new era of Railway development has been inaugurated, and we may look forward during the next generation to a still more vigorous policy than heretofore.

Irrigation.

39. The following are the most important figures of Expenditure and Receipts in connection with irrigation:—

		1901-1902.	1902-1903.	1903-1904.	1904-1905, Revised.	1905-1906, Budget.
		£	£	£	£	£
PRODUCTIVE WORKS.	Capital Outlay to end of year	22,[illegible]	23,[illegible]	[illegible]718,032	24,125,899	24,995,232
	Direct Receipts	1,506,879	1,760,295	1,857,460	1,923,800	1,907,100
	Land Revenue due to Irrigation	804,842	805,713	828,371	850,800	906,200
	TOTAL	2,311,721	2,566,008	2,685,831	2,774,600	2,813,300
	Working Expenses	681,438	732,819	789,225	848,000	833,600
	Interest	886,889	910,285	933,105	950,800	974,600
	TOTAL	1,568,327	1,643,104	1,722,330	1,798,800	1,808,300
	NET PROFIT	743,394	922,904	963,501	975,800	1,005,000
PROTECTIVE WORKS.	Outlay on Construction to end of year	1,453,122	1,500,174	1,572,594	1,714,294	2,039,961
	Direct Receipts	52,699	55,973	62,570	59,700	65,200
	Land Revenue due to Irrigation	8,555	8,680	8,768	9,500	9,700
	TOTAL	61,254	64,653	71,338	69,200	74,900
	Working Expenses	20,482	21,791	21,526	25,400	20,500
	Interest	57,234	58,820	61,129	65,100	73,700
	TOTAL	77,716	80,611	82,655	90,500	94,200
	NET LOSS	16,462	15,958	11,317	21,300	19,300
MINOR WORKS AND NAVIGATION.	Direct Receipts	164,598	138,329	154,594	187,400	167,100
	Expenditure	718,658	851,529	875,021	922,000	991,000
	NET LOSS	554,060	713,200	720,427	734,600	823,900

40. Our canals classed as productive works (which alone are constructed out of capital) are a still more profitable investment than our railways. To the end of 1903-1904 we had expended 35,58 lakhs of rupees on these works, and had constructed 8,790 miles of main and branch canals, and 26,236 miles of distributaries. These commanded and protected 29 million acres of culturable land, and actually irrigated more than 12½ millions of acres in that year. The direct net return to Government in 1903-1904 amounted to 7·99 per cent on the capital outlay, and the net profit to the State after payment of all charges, including interest on the capital was 1,44½ lakhs of rupees. For the current year also, the return is estimated at 7·99 per cent, and the net profit is expected to amount to 1,46½ lakhs of rupees.

41. These results are largely due to the remarkable returns obtained from the Chenab Canal. This great work to date has cost 2,80 lakhs of rupees. It commands more than 3 million acres of culturable land, of which nearly 2 millions were actually

irrigated last year. It yields a net return to the State of over 65 lakhs a year, equal to 23 per cent on the capital outlay, and the revenue is still developing. It has enabled us to give out 1,805,000 acres of Crown waste land to settlers for colonization. Before the opening of the canal, this area yielded a revenue of only a few thousand rupees on account of grazing rights. The same land now pays a land revenue [illegible] approximately 10 lakks of rupees, in addition to that which is credited to the [illegible]. The area had, at the census of 1901, a population of 800,000 [illegible] it is estimated that by next year this will have grown to 1,200,000 [illegible].

42. The value of the crops raised by irrigation from the canal is estimated at 5½ crores of rupees per annum, almost the [illegible] which is the direct creation of the canal. To carry off the surplus p[illegible] a railway has been constructed from Wazirabad to Khanewal on the North Western Railway at a cost of 68 lakhs of rupees. In 1904 this line yielded a direct return of 22·7 per cent on its capital cost. It carried away, among other things, 357,000 tons of wheat, and over 100,000 tons of other food-grains, oil-seeds, and cotton, the total railway freight on which to its destination exceeded 68 lakhs of rupees. The aggregate value of the exports from the port of Karachi of goods carried from this railway in 1904 is estimated at 4,15 lakhs of rupees, which considerably exceeds the whole capital cost of the canal and the railway taken together. Most of this is entirely new trade, due to the opening up of the Rechna Doab by the canal.

43. Though the Chenab Canal comes easily first, it does not stand alone. The Jhelum Canal has been constructed to render similar services to the Jech Doab. It was opened in the end of 1901, and is in too early a stage to yield good direct returns at present. But it has been designed to command and protect 1,100,000 acres of culturable land, and last year it actually irrigated 305,000 acres. This will, it is believed, ultimately increase to over 760,000 acres, and the work is estimated eventually to yield a direct return of over 15 per cent on a capital cost of 1,87½ lakhs of rupees. Ninety-three thousand acres of Crown waste have already been given out for colonization, and nearly 400,000 acres still remain.

44. Three more projects of similar character have recently been sanctioned by the Secretary of State at an aggregate cost of 7,82 lakhs of rupees. These are the Upper Jhelum, the Upper Chenab and the Lower Bari Doab Canals. The three works together are estimated to command 4½ million acres of culturable area and to irrigate 1,875,000 acres: and when they are fully developed it is expected that they will yield a direct return of nearly 10 per cent on their capital cost.

45. While returns such as these may be hoped for, there is no excuse for stinting the provision of funds. The difficulty lies rather in finding the army of labour which is required to carry out works of such magnitude. For next year, we have fixed the grant for capital expenditure at 1,25 lakhs of rupees, and we hope hereafter to raise this to 1,50 lakhs per annum and to maintain this rate of progress until we shall have exhausted the programme drawn up by the Irrigation Commission, which contemplates an aggregate expenditure of 44 crores in all.

46. The works classed as Protective and as minor works, of necessity show very different financial results, but, as already explained, these are not constructed from loan funds, and their protective value is, broadly speaking, not less great than that of the more directly profitable works referred to above. If all three classes of canals be taken together, *viz.*, productive, protective, and minor works, it will be found that in the 20 years from 1883-1884 to 1903-1904, we have increased the number of miles of open canal including distributaries from 26,128 to 48,567 and the area actually irrigated from 11 1/10 millions to 21½ millions of acres.

Ways and Means.

47. As stated in paragraph 14, our revenue account closes with a surplus of £903,800 which is carried forward to the second part of the statement dealing with Capital and Debt transactions, including Deposits, Remittances and Advances. Our total estimate of Capital Expenditure not chargeable to Revenue, on Railways and Irrigation Major Works is £9,783,700, of which £833,400 is for Irrigation, £6,862,000 for State Railways, £1,588,300 for expenditure by Railway Companies, and £500,000 for the purchase of the Bengal Central Railway. The purchase of the Bombay, Baroda and Central India Railway will also be effected towards the close of the year, but this transaction will not affect our ways and means. In addition to the above, we have to find £393,300 for the discharge of permanent debt (chiefly Railway debentures) and we

propose to discharge the remainder (£500,000) of the India Bills now outstanding, thus extinguishing the whole of our temporary debt. We have also to make a net payment of £985,200 under Deposits and Remittances, and of £213,700 on account of loans to local bodies, takavi advances to cultivators, etc. Our aggregate capital requirements thus amount to £11,875,900.'

To meet this outlay, we have (1) the revenue surplus of £903,800, (2) the net [illegible]ceipts of the Post Office Savings Banks which are estimated at £846,500, and (3) a [illegible] of £2,520,800 to be raised by Railway Companies. These various resources [illegible]to £4,271,100, leaving £7,604,800 still to be provided. We propose to meet this by [illegible]4,666,700, of which £2,000,000 will be raised in England, and 4 crores of rupees [illegible] in India. The remainder will be obtained from our cash balances. These are expected to [illegible] on the 31st March 1906 at £12,160,052 in India, and at £5,573,482 in England. [illegible]

The announcement regarding the amounts to be [illegible]ed in England and India is made subject to the usual reservation, and the Government of India retain full discretion to vary the programme, as now declared, to any extent that may be considered desirable.

The present intention of the Secretary of State is to draw bills on India to the amount of £16,500,000, in addition to £1,333,000 on account of a part of the Currency Reserve which will be remitted to England for investment in sterling securities; but this also is subject to a similar reservation.

Provincial Settlements.

48. In paragraph 39 of the last Financial Statement, Sir Edward Law explained the principles of the reform which was then being introduced into the conditions of the Provincial settlements with the Local Governments. During the past year, we have concluded settlements of a *quasi*-permanent character with two more Provinces, *viz.*, the Punjab and Bombay. The principles followed are generally similar to those adopted in the settlements with the four Provinces dealt with last year, but the opportunity has been taken to extend the interest of the Local Governments to the important head of Irrigation, which has hitherto been almost wholly Imperial. In view of the very large and remunerative projects of irrigation which have been and are being carried out in the Punjab, it is of special importance that the Local Government should have a direct financial interest in their efficient management; and to a less extent this also applies in Bombay.

49. In these two provinces, the settlement of 1897 has been a failure, mainly in consequence of the effects of famine and plague from which both of them have suffered so severely: and for the last few years their finances have been in constant deficit, necessitating large annual grants from Imperial revenues to preserve nominal equilibrium. To put an end to this state of things it has been necessary to assign to the Local Governments a considerably larger share of the revenues of their respective Provinces than they received in 1897. Their assignments have therefore been increased by R36,92,000 per annum in the case of Bombay, and by R16,51,000 per annum in the case of the Punjab. Moreover, the Provincial shares of the heads of revenue and expenditure divided between Imperial and Provincial have been so adjusted that the average Provincial annual increment of revenue will be raised from R6,30,000 to R8,55,000 in the former Province, and from R3,08,000 to R6,78,000 in the latter. Initial grants of 50 lakhs in each case, including special grants for plague charges, have also been allotted, to start the Provinces with a liberal sum in hand at the outset of the new settlements. The terms have been framed with the concurrence and approval of the two Governments concerned.

50. The only provinces which now remain outside the new system are the Central Provinces and Burma. A settlement for the former will be framed during the ensuing year. In the case of Burma, the existing settlement has still two years to run.

Comparison of Estimates with Actuals.

51. It is sometimes made a reproach against the Government of India, that their estimates of Revenue and Expenditure are wanting in accuracy, and that the actual results, when made up at the end of the year, are apt to differ somewhat widely from those forecasted in the Budget at its beginning. Latterly, this charge has taken the form of a